

KARNATAK UNIVERSITY, DHARWAD



DEPARTMENT OF STUDIES IN COMMERCE

Regulations and Syllabi

of

MASTER OF COMMERCE

CHOICE BASED CREDIT SYSTEM

(M.Com CBCS)

(I to IV Semesters)

With effect from 2021-22 onwards

PART-A

Regulations Governing Post-Graduate Programme under Choice Based Credit

System in the Faculty of Commerce, from 2022-2023

Master Degree Programme in Commerce (M.Com) (KU-CBCS)

(Framed under Section 44(1)(c) of the K. S.U. Act, 2000)

1.0 Title

These Regulations shall be called “Regulations Governing the Post-Graduate Programmes in the Faculty of Commerce under the Choice Based Credit System,” in Karnatak University, Dharwad.

2.0 Commencement

These Regulations shall come into force with effect from the academic year 2022-23.

3.0 Definitions

In these Regulations, unless otherwise provided.

A “Academic Council” means Academic Council of the University constituted according to the *Karnataka State Universities Act, 2000*.

B “Board of Studies” means P.G. Board of Studies in Commerce, Karnatak University, Dharwad.

C “Compulsory Course” means fundamental/core paper, which the student admitted to a particular Post-Graduate Programme, should successfully complete to receive the Post Graduate Degree in the concerned subject.

D “Course Weightage” means number of credits assigned to a particular course.

E “Credit” means the unit by which the course work is measured. One Credit means one hour of teaching work or two hours of practical work per week. As regards the marks for the courses, 1 Credit is equal to 25 marks, 2 credits are equal to 50 marks, 3 credits are equal to 75 marks and 4 credits are equal to 100 marks.

F “Cumulative Grade Point Average (CGPA)” refers to the cumulative Grade Point Average weighted across all the semesters and is carried forward from first semester to subsequent semesters.

G “Degree” means Post-Graduate Degree.

H “Grade” is an index to indicate the performance of a student in the selected course. These Grades are arrived at by converting marks scored in each course by the candidate in both Internal Assessment and Semester-end Examinations.

- I** “Grade Point Average (GPA)” refers to an indication of the performance of the student in a given semester. GPA is the weighted average of all Grades a student gets in a given semester.
- J** “Open Elective Course” means a paper offered by a Department to the students of other Departments.
- K** “Post Graduate Programme” means semesterised Master’s Degree Programme under CBCS in the Faculty of Commerce.
- L** “Specialization course” means advanced paper offered by a Department that a student of that department can opt as a special course.
- M** “Student” means the student admitted to programmes under (k).
- N** “University” means Karnatak University, Dharwad.

4.0 Minimum Eligibility for Admission

A candidate, who has successfully completed Bachelor’s Degree programme **in Commerce** of this University or of any other University recognized as equivalent thereto by this University, shall be eligible for admission to the Post Graduate Programme **in Commerce** provided the candidate also satisfies the conditions like the minimum percentage of marks and other eligibility conditions as prescribed by the University from time to time.

Admission shall be as per the Govt. of Karnataka Reservation Policy and directions issued in this direction from time to time.

5.0 Duration of the Programme

The duration of study for all the P.G. Programmes shall extend over a period of two consecutive academic years, each academic year comprising two semesters, and each semester comprising sixteen weeks with a minimum of ninety working days.

However, the students, who discontinue the programme after one or more semesters due to extraordinary circumstances, are allowed to continue and complete the programme with due approval from the Registrar. Candidates shall not register for any other regular course other than Diploma and Certificate courses being offered on the campus during the duration of P.G. Programme.

6.0 Medium of Instruction and Evaluation

The medium of instruction for all P G programmes except languages shall be in English. However, the students may write the examinations in Kannada, if so provided by the Board of Studies in Commerce (PG).

7.0 Programme Structure

- 7.1** The students of Post-Graduate Programme shall study the courses as may be approved by the Board of Studies in Commerce (PG), Faculty (Commerce) and the Academic Council of the University from time to time subject to minimum and maximum credits as outlined in these regulations.
- 7.2** There shall be three categories of courses namely, Compulsory Courses, Specialization Courses and Open Elective Courses.
- 7.3** Each programme shall have a set of Compulsory Courses, as stipulated in the regulations governing the concerned programme, that a student must complete to get the concerned degree.
- 7.4** In those programmes that offer specialization courses, the students shall choose the prescribed number of Specialization Courses offered within the Department.
- 7.5** a) The Department shall offer Open Elective courses for students of other Departments in second and third Semesters.
- b) The M.Com. students of the department shall choose Open Elective courses from among those prescribed by the University and selected by the Department from time to time. P.G. Centers and affiliated colleges can offer those Open Elective Courses which are approved or prescribed by the P.G. Department of Commerce on the main campus. Such Open Elective courses shall be taught by qualified teachers approved by the University.
- 7.6** The credits for each of the Compulsory Courses shall be 4; for Specialization Course, 4; and for Open Elective Course, 4. The credits for the project work in the IV Semester shall be 2 for dissertation and 2 for Viva-Voce.
- 7.7** A student shall register for a minimum of 92 credits during the whole duration of the P.G. Programmes as stipulated in the General Regulations.
- 7.8** The students shall undertake project work in the IV semester as a compulsory course.
- 7.9** The detailed programme structure for the M.Com. Course shall be as stated in Annexure –I.
- 8.0** **Attendance**
- 8.1** Each course shall be taken as a unit for the purpose of calculating the attendance.
- 8.2** Each student shall sign the attendance register maintained by the Department for each course for every hour/unit of teaching/practical. The course teachers shall submit the monthly attendance report to the Chairperson of the Department who shall notify the same on the notice board of the Department during the second week of the subsequent month.
- 8.3** Marks shall be awarded to the student for attendance as specified in the regulations concerning evaluation.

- 8.4** A student shall be considered to have satisfied the required attendance for each course if he/she has attended not less than 75 % of the total number of instructional hours during the semester.
- 8.5** There is no provision for condoning shortage of attendance.
- 8.6** The students who do not satisfy the prescribed requirement of attendance shall not be eligible for the ensuing examination. Such candidates may seek admission afresh to the given semester.
- 8.7** Such of the candidates who have participated in State/National level Sports, NSS, NCC, Cultural activities and other related activities as stipulated under the existing regulations shall be considered for giving attendance for actual number of days utilized in such activities (including travel days) subject to the production of certificates from the relevant authorities within two weeks after the event.
- 9.0 Examination**
- 9.1** There shall be an examination at the end of each semester. The odd semester examinations shall be conducted by the Department/P. G. Centres/ Colleges. The even semester examinations shall be conducted by the University.
- 9.1.1** There shall be semester-end examination of 3 duration for the courses carrying 75 marks.
- 9.1.2** Every student shall register for each semester-end examination as per the University Notification by submitting duly completed application form through the proper channel and shall also pay the fees prescribed.
- 9.1.3** The Office of the Registrar (Evaluation) shall allot the Register Number to the candidate at the I semester-end examination that will be the Register Number of the candidate for all subsequent appearances and semester-end examinations.
- 9.1.4** The Answer scripts shall be in the safe custody of the University for a period of six months from the date of announcement of results.
- 9.1.5** The programme under CBCS is a fully carry-over system. A candidate reappearing for either the odd or even semester examinations shall be permitted to take examinations as and when they are conducted (even semester examination in even semester and odd semester examination in odd semester).
- 9.1.6** Candidates who have failed, remained absent or opted for improvement in any course/ courses shall appear for such course/ courses in the concerned semester-end examinations as and when conducted by the University. In the case of the candidates appearing for improvement of their marks, the marks secured in the previous examination shall be retained, if the same is higher.

9.1.7 Candidates who desire to challenge the marks awarded to them, in the even semester examinations may do so by submitting an application along with the prescribed fee to the Registrar (Evaluation) within 15 days from the announcement of results.

9.2 Odd Semester Examination

9.2.1 There shall be a Board of Examiners to set, scrutinize and approve the odd-semesters question papers.

9.2.2 The BOE shall scrutinize the question papers submitted in two sets by the paper setters and submit the same to the office of the Registrar (Evaluation).

9.2.3 The office of the Registrar Evaluation shall dispatch the question papers to the Department/ P.G.Centres/ Colleges who shall conduct the Examinations according to the Schedule announced by the University.

9.2.4 The Chairperson of the Department/ Administrator of the P. G. Centre/ Principal of the College shall appoint one of their full time course teachers as Post Graduate Programme (PGP) Coordinator who shall conduct the examinations and arrange for evaluation of answer scripts.

9.2.5 Answer scripts shall be valued by the examiners appointed by the University. However, in those circumstances where an examiner for a particular course is not available, then the answer scripts of that course shall be dispatched to the office of the Registrar (Evaluation) who shall arrange for evaluation of the same.

9.2.6 There shall be single valuation. The examiners (Internal or External) shall value the answer scripts and shall indicate the marks awarded to each question on the answer script.

9.2.7 The Marks List, a copy of the Examination Attendance Sheet and the sealed bundles of the answer scripts shall be dispatched by the PGP Coordinator to the Registrar (Evaluation)'s Office on the conclusion of the evaluation work at the respective departments/centres.

9.2.8 The Office of the Registrar Evaluation shall process and announce the results.

9.3 Even Semester:

9.3.1 There shall be a Board of Examiners to set, scrutinize and approve question papers.

9.3.2 As far as practicable, 50% of the paper setters and examiners are from other Universities/ Research Institutes.

9.3.3 Each answer script of the semester-end examination (theory and project report) shall be assessed by two examiners (one internal and another external). The marks awarded to that answer script shall be the average of these two evaluations. If the difference in marks between two evaluations exceeds 20% of the maximum marks, such a script

shall be assessed by a third examiner. The marks allotted by the third examiner shall be averaged with nearer award of the two evaluations.

Provided that in case the number of answer scripts to be referred to the third examiner in a course exceeds minimum of 5 or 20% of the total number of scripts, at the even semester-end examinations, such answer scripts shall be valued by the Board of Examiners on the date to be notified by the Chairperson of the Board of Examiners and the marks awarded by the Board shall be final.

9.3.4 There shall be a project work in the fourth semester of the programme, the same shall be evaluated by both internal and external examiners.

9.4 Evaluation

9.4.1 Each Course shall have two evaluation components - Internal Assessment (IA) and the Semester End Examination

9.4.2 The IA component in a course shall carry 25% marks and the Semester End Examination shall carry 75% marks. Courses having 25% marks as internal assessment shall have 3 marks allotted to attendance. However, in case of project work, the distribution of marks for Internal Assessment and Examination shall be left to the discretion of the concerned BOS.

9.4.3 Marks for attendance shall be awarded to the students as stipulated below :

| Attendance (in percentage) | Marks |
|-----------------------------------|--------------|
| Above 90 | 3 |
| Above 80 and up to 90 | 2 |
| Above 75 and up to 80 | 1 |
| 75 | No marks |

9.4.4 Internal Assessment (IA) shall be based on written tests/ assignments/ seminars and /or any other instructional activity. However, the number of IA components per course per semester shall not be less than two.

9.4.5 The IA marks list shall be notified on the Department notice board as and when the individual IA components are completed and the consolidated list shall be submitted to the Office of the Registrar Evaluation before the commencement of semester-end examination.

9.4.6 The tests shall be written in a separately designated book supplied by the University which shall be open for inspection by the students after evaluation.

9.4.7 There is no provision for seeking improvement of Internal Assessment marks.

9.4.8 The IA records, pertaining to Semester Examination, shall be preserved by the department/Centres/Colleges for a period of one year from the date of semester examination. These records may be called by the University or a body constituted by the University as and when deemed necessary.

9.4.9 The project viva-voce shall be conducted by an internal and external examiner.

10.0 Maximum duration for completion of the Programme

10.1 A candidate admitted to a post graduate programme shall complete it within a period, which is double the duration of the programme from the date of admission.

10.2 Whenever the syllabus is revised, the candidate reappearing shall be allowed for the examinations only according to the new syllabus.

11.0 Declaration of Results

11.1 The minimum for a pass in each course shall be 40% of the total marks including both the IA and the semester-end examinations. Further, the candidate shall obtain at least 40% of the marks in the semester-end examination. There is no minimum for the IA marks.

11.2 Candidates shall secure a minimum of 50% in aggregate in all courses of a programme in each semester to successfully complete the programme.

11.3 Candidates shall earn the prescribed number of credits for the programme to qualify for the PG Degree.

11.4 For the purpose of announcing the results, the aggregate of the marks secured by a candidate in all the semester examinations shall be taken into account. However, Ranks shall not be awarded in case the candidate has not successfully completed each of the semesters in first attempt or has not completed the programme in the stipulated time (vide Regulation 5) or had applied for improvement of results.

12.0 Marks, Credit Points, Grade Points, Grades and Grade Point Average

12.1 The grade points and the grade letters to candidates in each course shall be awarded as follows:

| Percentage of marks | Grade Points | Grade Letter |
|---------------------------------|------------------------------------|--------------|
| 75 and above, up to 100.00 % | 7.50 to 10.00 | A |
| 60 and above but less than 75 % | 6.00 and above but less than 07.5 | B |
| 50 and above but less than 60 % | 5.00 and above but less than 6.0 | C |
| 40 and above but less than 50 % | 4.00 and above but less than 05.00 | D |
| less than 40.00 % | Less than 4.00 | F |

12.2 Credit Point (CP): The Credit Point for each course shall be calculated by multiplying the grade point obtained by the credit of the course.

12.3 The award of Grade Point Average (GPA) for any student is based on the performance in the whole semester. The student is awarded Grade Point Average for each semester based on the Total Credit Points obtained and the total number of credits opted for. The GPA is calculated by dividing the total credit points earned by the student in all the courses by the total number of credits of those courses of the semester.

12.4 The Cumulative Grade Point Average (CGPA) shall be calculated by dividing the total number of credit points obtained in all the semesters by the total number of credits in all the semesters. The CGPA to date shall be calculated by dividing the total number of credit points in all the semesters to date by the total number of credits in all the semesters to date.

$$CGPA \text{ for the I Semester} = \frac{\text{Sum of the CPs of the I Semester}}{\text{Sum of the Credits of the I Semester}}$$

$$CGPA \text{ for the II Semester} = \frac{\text{Sum of the CPs of the I Sem} + \text{Sum of the CPs of II Sem}}{\text{Sum of the Credits of the I Semester} + \text{II Semester}}$$

CGPA for the III and IV Semesters shall be computed accordingly.

12.5 The Grade Card at each semester examination shall indicate the courses opted by the student, the credit for the course chosen by the student, the credit points obtained in each course, the grade letter and the grade point average. No class shall be awarded for each semester and the same would only be awarded at the end of all the semesters based on Cumulative Grade Point Average.

12.6 Class shall be awarded to the successful candidates based on the Cumulative Grade Point Average (CGPA) as specified below:

| Cumulative Grade Point Average (CGPA) | Class to be awarded |
|--|------------------------------|
| 7.5 to 10.0 | First class with Distinction |
| 6.0 and above but below 7.5 | First Class |
| 5.0 and above but below 6.0 | Second Class |

13.0 Miscellaneous

- A** Notwithstanding anything contained in these regulations, the old semester system at Post-Graduate level is hereby repealed.
- B** The provisions of any order, Rules or Regulations in force shall be inapplicable to the extent of its inconsistency with these Regulations.
- C** The university shall issue such orders, instructions, procedures and prescribe such format as it may deem fit to implement the provisions of this Regulations.
- D** The procedural details may be given by the University from time to time.
- E** Any unforeseen problems/ difficulties shall be resolved by the Vice Chancellor, whose decision in the matter, shall be final.

PROJECT WORK

BROAD GUIDELINES RELATING TO PROJECT WORK

The M.Com pursuing student shall take up the project work in the elective selected by him/her in the IV Semester. The rationale behind the introduction of project work is to :

- a) Expose the students to various operational aspects of business organizations.
- b) Help them to sharpen their writing skills and
- c) Channelize their thinking towards the application of the concepts that are learnt in the course.

The Project may be :

- a) Comprehensive case study
- b) Inter-organizational study
- c) Field study

Project Report :

The information collected in the project work and analyzed has to be presented in the form of a report in bind form or spiral form in organized and structured way. The suggested pattern of the report is as under ;

Chapter : I Introduction

- Need of the Study
- Objectives
- Methodology

Chapter : II Conceptual Frame work of the Problem selected

Chapter : III Background of the sample unit or size (In case of case study or sample - based study)

Chapter : IV Analysis of Data

Chapter : V Findings and suggestions

Bibliography

The subject matter organized as above has to be neatly typed and submitted in the hard bound/spiral bond form. The ideal size of the report may be in the range of 50 to 60 pages.

Submission of Project Report :

Two copies of the Project Report shall be submitted to the Chairman, Department of Studies in Commerce. In case of P G Centres/Colleges, the copies shall be sent through P G Centre Co-ordinator/Administrator or through the Principal of the Affiliated/Government College running P G Programme in Commerce.

Annexure – I

The programme structure for the M.Com. Degree

| Semesters | Courses (Hrs) | | | Credits | | | Total credits |
|------------|---------------------------------------|------------------------|--|--------------------|------------------------|-----------------------|---------------|
| | Compulsory courses | Specialization courses | Open Elective courses (chosen from other Depts.) | Compulsory courses | Specialization courses | Open Elective courses | |
| I | 5 (4) | --- | | 20 | --- | | 20 |
| II | 5 (4) | --- | 1(4) | 20 | --- | 04 | 24 |
| III | 2(4) | 3(4) | 1(4) | 08 | 12 | 04 | 24 |
| IV | 2(4) 1(4) (Project report) | 3(4) | | 12 | 12 | | 24 |
| | | | | | | Total | 92 |

Note: The Department shall offer at least one open elective course carrying four credits in second and third semesters for the students of other departments.

PART-B

Detailed Course Structure of the M.Com Programme

| PROGRAMME CODE | Subjects | Max. Marks | | Total Marks | Hrs/week | Credits |
|---|---|------------|---------------|-------------|-----------|-----------|
| | | IA | Sem. end Exam | | | |
| 1st Semester | | | | | | |
| | Compulsory Courses | | | | | |
| PG63T101 | Marketing Management | 25 | 75 | 100 | 04 | 04 |
| PG63T102 | Financial Management | 25 | 75 | 100 | 04 | 04 |
| PG63T103 | Organizational Behaviour | 25 | 75 | 100 | 04 | 04 |
| PG63T104 | Strategic Management | 25 | 75 | 100 | 04 | 04 |
| PG63T105 | Security Analysis and Portfolio Management | 25 | 75 | 100 | 04 | 04 |
| | Total Marks/Credits of First Semester | 125 | 375 | 500 | 20 | 20 |
| 2nd Semester | | | | | | |
| | Compulsory Courses | | | | | |
| PG63T201 | Financial Reporting Standards | 25 | 75 | 100 | 04 | 04 |
| PG63T202 | Mergers, Acquisitions and Corporate Restructuring | 25 | 75 | 100 | 04 | 04 |
| PG63T203 | Business Research Methods | 25 | 75 | 100 | 04 | 04 |
| PG63T204 | Strategic Human Resource Management | 25 | 75 | 100 | 04 | 04 |
| PG63T205 | Economic Analysis for Managerial Decisions | 25 | 75 | 100 | 04 | 04 |
| PG63T206 | Open Elective Course (To be chosen from the courses offered by the other Departments) | 25 | 75 | 100 | 04 | 04 |
| | Total marks/credits of Second Semester | 150 | 450 | 600 | 24 | 24 |
| | Open Elective Course (meant for the students of other Departments) <u>Business Fundamentals</u> | 25 | 75 | 100 | 04 | 04 |
| 3rd Semester | | | | | | |
| | Compulsory Courses | | | | | |
| PG63T301 | Accounting Information System | 25 | 75 | 100 | 04 | 04 |
| PG63T302 | International Financial Management | 25 | 75 | 100 | 04 | 04 |
| | Specialization Groups | | | | | |
| Group A (Cost Management and Control) | | | | | | |

| | | | | | | |
|--|--|------------|------------|------------|-----------|-----------|
| PG63T303A | Production and Operations Management | 25 | 75 | 100 | 04 | 04 |
| PG63T304B | Cost Management | 25 | 75 | 100 | 04 | 04 |
| PG63T305C | Advanced Management Accounting | 25 | 75 | 100 | 04 | 04 |
| Group B (Accounting and Taxation) | | | | | | |
| PG63T303A | Company Accounts | 25 | 75 | 100 | 04 | 04 |
| PG63T304B | Accounting for Specialized Institutions | 25 | 75 | 100 | 04 | 04 |
| PG63T305C | Corporate Tax Planning – I (Direct Taxes) | 25 | 75 | 100 | 04 | 04 |
| Group C (Accounting and Finance) | | | | | | |
| PG63T303A | Company Accounts | 25 | 75 | 100 | 04 | 04 |
| PG63T304B | Accounting for Specialized Institutions | 25 | 75 | 100 | 04 | 04 |
| PG63T305C | Basics of Financial Derivatives | 25 | 75 | 100 | 04 | 04 |
| Group D (Finance) | | | | | | |
| PG63T303A | Basics of Financial Econometrics | 25 | 75 | 100 | 04 | 04 |
| PG63T304B | Financial Risk Management | 25 | 75 | 100 | 04 | 04 |
| PG63T305C | Basics of Financial Derivatives | 25 | 75 | 100 | 04 | 04 |
| Group E (Banking and Finance) | | | | | | |
| PG63T303A | Principles of Bank Management | 25 | 75 | 100 | 04 | 04 |
| PG63T304B | Financial Risk Management | 25 | 75 | 100 | 04 | 04 |
| PG63T305C | Basics of Financial Derivatives | 25 | 75 | 100 | 04 | 04 |
| PG63T306 | Open Elective Course (To be chosen from the courses offered by the other departments) | 25 | 75 | 100 | 04 | 04 |
| | Total marks/credits of Third Semester | 150 | 450 | 600 | 24 | 24 |

| | | | | | | |
|---|---|----|----------|-----|----|----|
| | Open Elective Course (meant for the students of other Departments) <u>Digital Marketing</u> | 25 | 75 | 100 | 04 | 04 |
| 4th Semester | | | | | | |
| IV | Compulsory Courses | | | | | |
| PG63T401 | Business Data Communication And Networking | 25 | 75 | 100 | 04 | 04 |
| PG63T402 | Corporate Governance | 25 | 75 | 100 | 04 | 04 |
| | Specialization Groups | | | | | |
| Group A (Cost Management and Control) | | | | | | |
| PG63T403A | Strategic Cost Management | 25 | 75 | 100 | 04 | 04 |
| PG63T404B | Quantitative Methods for Cost Accountants | 25 | 75 | 100 | 04 | 04 |
| PG63T405C | Cost and Management Audit | 25 | 75 | 100 | 04 | 04 |
| PG63T406 | Project Report and Viva-Voce | | 50 50 | 100 | - | 04 |
| Group B (Accounting and Taxation) | | | | | | |
| PG63T403A | Contemporary Issues in Accounting | 25 | 75 | 100 | 04 | 04 |
| PG63T404B | Corporate Tax Planning – II (GST and Customs) * | 25 | 75 | 100 | 04 | 04 |
| PG63T405C | International Taxation | 25 | 75 | 100 | 04 | 04 |
| PG63T406 | Project Report and Viva Voce | | 50 50 | 100 | - | 04 |
| Group C (Accounting and Finance) | | | | | | |
| PG63T403A | Contemporary Issues in Accounting | 25 | 75 | 100 | 04 | 04 |
| PG63T404B | Business Analysis and Valuation | 25 | 75 | 100 | 04 | 04 |
| PG63T405C | Project Finance | 25 | 75 | 100 | 04 | 04 |
| PG63T406 | Project Report and Viva Voce | | 50 50 | 100 | - | 04 |
| Group D (Finance) | | | | | | |
| PG63T403A | Behavioural Finance | 25 | 75 | 100 | 04 | 04 |
| PG63T404B | Business Analysis and Valuation | 25 | 75 | 100 | 04 | 04 |

| | | | | | | |
|--|--|------------|-------------|-------------|-----------|-----------|
| PG63T405C | Project Finance | 25 | 75 | 100 | 04 | 04 |
| PG63T406 | Project Report and Viva Voce | | 50 50 | 100 | - | 04 |
| Group E (Banking and Finance) | | | | | | |
| PG63T403A | Financial Management of Commercial Banks | 25 | 75 | 100 | 04 | 04 |
| PG63T404B | Business Analysis and Valuation | 25 | 75 | 100 | 04 | 04 |
| PG63T405C | Project Finance | 25 | 75 | 100 | 04 | 04 |
| PG63T406 | Project Report and Viva Voce | | 50 50 | 100 | - | 04 |
| | Total marks/credits of Fourth Semester | 125 | 475 | 600 | 24 | 24 |
| | GRAND TOTAL OF ALL SEMESTERS (I, II, III and IV) | 550 | 1750 | 2300 | 88 | 92 |

Notes:

- 1. The syllabi of all Tax-related papers shall be dealt in as per the current issues in Income Tax Act, GST and Customs Laws and Laws affecting International Taxation for the relevant previous/academic year**
- 2. The students shall opt any one of the Specialization Groups in III Semester and the same Specialization Group shall continue even in IV Semester.**

PROGRAMME SPECIFIC OUTCOMES (PSOS)

After completion of this programme, the student will be able to:

1. Understand the knowledge of advanced commerce and Accounting education in the globalised era.
2. Learn the managerial skill and operational techniques to handle the marketing and financial resources and their by develop new services and facilities.
3. Learn logic behind Accounting techniques and its importance in the Finance and Accounting field and usage of knowledge about financial decisions in organisation.
4. Learn skill and competency to handle strategy in the various organisations along with human, capital, and other related resource management.
5. Impart knowledge of organisational behaviour, study of research tools techniques and understand the analysis of various economic decisions in business.
6. Learn effective use of different techniques of Cost, Taxation, Bank, Financial management along with computerised information system
7. Contribution to Commerce and Accounting field by inculcating research methodology, presentation skills and other necessary hard and soft core skills.

PART-C
Detailed Syllabi of M.Com Course
M.COM. I - SEMESTER

| | | |
|---|---|-------------------------------|
| Paper Code and Name | PG63T101: Marketing Management | |
| COURSE OUTCOMES (COs) | | |
| After completing this paper, the students will be able to: | | |
| CO ₁ | Learn basic marketing concepts and techniques and design marketing strategies in modern technological era | |
| CO ₂ | Design, brand, pack and distribute innovative products in a market. | |
| CO ₃ | Price appropriately the products, services, etc., so as to meet cost calculation and customers' requirements. | |
| CO ₄ | Design effective advertising and sales promotion strategies for different modes of marketing. | |
| CO ₅ | Analyze the marketing performance of organizations and design effective corrective measures. | |
| PARTICULARS | | Teaching Hrs (Max. 64) |
| Unit 1: Marketing Concepts and Tools: | | |
| Meaning and definition of marketing – scope of marketing-core marketing concepts – evaluation of marketing concepts and its stages – objectives of marketing – building customer satisfaction, value and retention; tasks of marketing management; developing marketing strategies and plans. | | 12 Hrs |
| Unit 2: Marketing Environment and Scanning: | | |
| Concept and types of marketing environment; classification and influence of macro environment; marketing research – scope, importance and process; market segmentation – bases and effective segmentation criteria; consumer markets – influences and key psychological processes; buying decision process; analyzing business markets – organizational buying, participants and buying process | | 12 Hrs |
| Unit 3: Product Strategy | | |
| Characteristics and Classification; Product design; product and brand relationship; packing, labeling, warranties and guarantees; new product design – types, challenges and process; branding - meaning and importance; brand positioning – developing and positioning; choosing specific POPs and PODs; approaches; brand equity – meaning, models, building and measurement. | | 14 Hrs |
| Unit 4: Pricing and Distribution Strategies | | |
| Significance and setting the price; pricing methods; promotional and differentiation pricing; designing and managing integrated marketing channels – meaning and importance; multichannel marketing – digital channels; channel design decision and channel management | | 14 Hrs |
| Unit 5: Designing Marketing Communication | | |
| role and communication mix; process models; developing effective communication; developing and managing advertising programme; sales promotion; digital | | 12 Hrs |

| | |
|---|--|
| communication – online marketing, social media and mobile marketing – advantages and disadvantages Market-oriented strategic planning- corporate and division strategic planning – business strategic planning. | |
| Suggested Readings: | |
| <ol style="list-style-type: none"> 1. Philip Kotler and Kevin Keller, Marketing Management, Pearson Education, New Delhi. 2. V S Ramaswamy, Marketing Management: A Strategic Decision Making Process, TMH, New Delhi. 3. Rajan Saxena, Marketing Management, TMH, New Delhi. 4. Gandhi, Marketing: A Managerial Introduction, TMH, New Delhi. 5. William Stanton, Fundamentals of Marketing, TMH, New Delhi. 6. Ramaswamy and Namakumari, Marketing Management, Macmillan, Delhi. 7. J S Panwar, Marketing in the New Era, Response Books, Delhi. 8. Majare, The Essence of Marketing, PHI, New Delhi. 9. Paul Peter and James H Donnelly, Marketing Management, TMH, New Delhi. 10. Mulins, Marketing Management, TMH, New Delhi. | |

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|---|---|-------------------------------|
| Paper Code and Name | PG63T102: Financial Management | |
| COURSE OUTCOMES (COs) | | |
| After completing this paper, the students will be able to: | | |
| CO 1 | Design an appropriate mix of equity and debt sources of capital. | |
| CO 2 | Identify cash flow in investment decisions and use evaluation criteria to choose the most profitable capital projects | |
| CO 3 | Recommend balanced dividend pay-out ratio for the corporates. | |
| CO 4 | Ensure effective and efficient utilisation of working capital funds both in total and in parts. | |
| CO 5 | Enhance corporate value by sound financial management and to maximize the wealth of investors | |
| PARTICULARS | | Teaching Hrs (Max. 64) |
| Unit 1: Financial Management: | | |
| An overview – nature, significance and scope of corporate financial management, objectives of finance function and agency theory, finance function and its relationship with other disciplines, risk-return trade-off; organization of finance function; recent trends and contemporary issues. | | 11 Hrs |
| Unit 2: Leverages and Capital Structure Theories and Determinants: | | |
| Concept, types, importance and measurement of various leverages; concept of financial and capital structures; classification - theories of capital structure – NI, NOI, MM and | | 14 Hrs |

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| traditional approaches; MM approach and corporate and personal income taxes; trade-off models, pecking order and signalling hypothesis; determinants of capital structure – EBIT-EPS Analysis and Liquidity Analysis; capital structure practices of Indian companies. | |
| Unit 3: Capital Budgeting Decisions | |
| Concept, significance, nature and classification of capital budgeting decisions; cash flow computation – incremental approach; evaluation criteria-payback period, ARR, NPV, IRR and PI methods; NPV v/s IRR comparison, MIRR; capital rationing decisions; capital budgeting under risk and uncertainty – meaning of risk and uncertainty – methods of incorporating risk and uncertainty; cost of capital measurement – meaning, importance, types and measurement of specific cost of capital and WACC. | 14 Hrs |
| Unit 4: Dividend Decisions | |
| Concept and classification, legal provisions relating to dividends in India; dividend and market valuation – Walter’s Model, Gordon’s Model and MM approach; factors affecting dividend decision; dividend policies and practices of Indian companies | 11 Hrs |
| Unit 5: Working Capital Management | |
| Concept, importance, classification and factors determining working capital, operating cycle approach; Walker’s Four Part Theory of Working capital management; investment and financing policies – cash, inventory, receivables and payable management – concept, significance and methods of management. | 14 Hrs |
| Suggested Readings: | |
| <ol style="list-style-type: none"> 1. I M Pandey, Financial Management, Vikas Publications, New Delhi. 2. Khan and Jain, Financial Management, McGraw Hill, New Delhi. 3. Prasanna Chandra, Financial Management, McGraw Hill, New Delhi. 4. Damodaran, Corporate Finance, Wiley Publications, New Delhi. 5. Brealey, Myers, Allen and Mohanty, Principles of Corporate Finance, TMH, New Delhi. 6. Ross, Westerfield, Jaffe and Kakan, Corporate Finance, McGraw Hill, New Delhi. 7. E F Brigham and Ehrhardt, Financial Management – Theory and Practice, Cengage Learning, New Delhi. 8. Van Horne and Sanjay Dhamjia, Financial Management and Policy, Cengage Learning, New Delhi. 9. Jonathan Berk, Peter Demarzo and Ashok Thampy, Financial Management, Pearson Education, New Delhi. 10. Copeland, Weston Shastri and Katz, Financial Theory and Corporate Policy, Pearson Education, New Delhi. | |

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| Paper Code and Name | PG63T103: Organisational Behaviour |
| COURSE OUTCOMES (COs) | |
| After completing this paper, the students will be able to: | |

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| CO 1 | Developing a compatible organisational behaviour and individual behaviour in business organizations | |
| CO 2 | Designing effective techniques of enhancing satisfaction level of individuals | |
| CO 3 | Creating innovative and effective organisational leaders | |
| CO 4 | Resolve organisational conflicts amicably causing reduced hardships to organisation and employees | |
| CO 5 | Designing effective stress management and change management approaches | |
| PARTICULARS | | Teaching Hrs (Max. 64) |
| Unit 1: Introduction: | | |
| Concept, nature and importance of organization and organization theory – basic elements and types of organization; organizational behaviour (OB) – concept, nature, importance and limitations; contributing disciplines to the field of organizational behavior; stage in the evaluation of OB; models of OB. | | 12 Hrs |
| Unit 2: Individual Behaviour: | | |
| Foundations of individual behaviour; values, attitudes, personality and emotions; methods of changing employee attitudes; values – concept, types and influence on human behaviour; job satisfaction – concept, factors and outcomes. | | 12 Hrs |
| Unit 3: Group Behaviour | | |
| Nature of groups; types and determinants of group behaviour; process of group formation; group norms, group cohesiveness, small groups, team building. | | 14 Hrs |
| Unit 4: Linkage between Behaviour and Management Functions | | |
| Decision making – process of decision-making; policy formulation; Leadership – Concept and theories of leadership; leadership styles, directing and disciplining; Motivation – nature, importance, basic motivation process; theories relating to motivation; effective communication. | | 14 Hrs |
| Unit 5: Organizational Conflict | | |
| Nature and implications of conflict; causes and effect; conflict resolution process and techniques; transactional analysis; work stress – coping the stress and change management. | | 12 Hrs |
| Suggested Readings: | | |
| <ol style="list-style-type: none"> 1. Robbins, Judge and Vohra, Organisational Behaviour, Pearson Education, New Delhi. 2. M Parikh and Rajen Gupta, Organizational Behaviour, McGraw Hill, New Delhi 3. C B Gupta, Organisational Behaviour, Sultan Chand and Sons, New Delhi. 4. Uma Sekaran, Organisational Behaviour – Text and Cases, McGraw Hill, New Delhi. 5. K Ashwathappa and G Sudarshan Reddy, Organizational Behaviour – Text, Cases and Games, HPH, Mumbai. 6. Kalliath Brough and O Manimalla, Organizational Behaviour, McGraw Hill, New Delhi. 7. Ricky Griffin, Organizational Behaviour, Managing People and Organizations, Cengage Learning, New Delhi. 8. Fred Luthans, Organizational Behaviour, McGraw Hill, New Delhi. 9. Uday Narain Pareekh, Understanding Organisational Behaviour, Oxford University Press, New Delhi. | | |

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| Paper Code and Name | PG63T104: Strategic Management | |
| COURSE OUTCOMES (COs) | | |
| After completing this paper, the students will be able to: | | |
| CO 1 | Create a conducive climate for strategic thinking and leadership so as to adopt strategic approach | |
| CO 2 | Develop strategies keeping core competencies acquired over the years | |
| CO 3 | Develop competitive building blocks and design strategies to improve core competitive skills and advantages | |
| CO 4 | Enlighten all stake holders on the linkages between strategy formulation, implementation and evaluation | |
| CO 5 | Identify endogenous and exogenous forces influencing strategic decision making | |
| PARTICULARS | | Teaching Hrs (Max. 64) |
| Unit 1: Strategic Management: | | |
| Concept of Strategy and Strategic Management; nature and scope of strategic management, types of strategies - intentional and emergent – functional classification; levels of strategic management, formal planning and strategic intent, strategic planning process, strategic management v/s operational management, GAP analysis. | | 12 Hrs |
| Unit 2: Corporate Mission and Objectives: | | |
| Concept of mission and vision, constituents of corporate mission, stakeholders – goals and corporate mission; objectives – concept, hierarchy and importance of objectives setting, corporate governance and strategy, ethics in strategic management. | | 12 Hrs |
| Unit 3: External and Internal Analysis | | |
| Concept of environment, types and importance environment analysis; PEST analysis; analysis of Michael Porter's Five Forces Model, strategic groups and preparation of ETOP; internal analysis – concept of competitive advantage, generic building blocks, core competencies and competitive advantage – resources and capabilities; value chain analysis; internal factor analysis and preparation of SAP. | | 14 Hrs |
| Unit 4: Strategy Formulation and Implementation | | |
| Strategic planning and approach to strategic formulation, developing alternative strategies, types of strategies; strategy activation, policies, organization structure, resources, commitment and corporate culture. | | 14 Hrs |
| Unit 5: Strategic Evaluation and Control | | |
| Concept and purposes of strategic evaluation and analysis, GAP analysis; strategic control system; ROI, budgeting, auditing systems; feedback and information systems. | | 12 Hrs |
| Suggested Readings: | | |
| <ol style="list-style-type: none"> 1. Hill and Jones, Strategic Management– Text and Cases, Cengage Learning, New Delhi. 2. John A Pearce II, Richard Robinson and Amita Mital, Strategic Management, McGraw Hill, New Delhi 3. Lawrence Jauch and William F Glueck, Business Policy and Strategic Management, McGraw Hill, New Delhi. 4. Hitt, Ireland, Hoskisson and Manikutty, Strategic Management, Cengage Learning, New Delhi | | |

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| 5. | Wheelen, Hunger and others, Strategic Management and Business Policy, Pearson, New Delhi. | |
| 6. | Dess, Eisner, Lumpkin and McNamara, Strategic Management: Creating Competitive Advantages, TMH, New Delhi. | |
| 7. | Fred David and Forest David, Strategic Management- Concepts; Pearson Publications, New Delhi | |
| 8. | Azar Kazmi and Adela Kazmi, Strategic Management and Business Policy, McGraw Hill, New Delhi. | |
| 9. | G Hamel and C K Prahalad, Competing for the Future, Free Press, New York. | |
| 10. | M.E.Porter, Competitive Advantage, Free Press, New York. | |

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| Paper Code and Name | PG63T105: Security Analysis and Portfolio Management | |
| COURSE OUTCOMES (COs) | | |
| After completing this paper, the students will be able to: | | |
| CO 1 | Design investment plans based on needs and resources | |
| CO 2 | Demonstrate the relative merits and demerits of alternative investment avenues | |
| CO 3 | Design efficient portfolios maximizing returns and minimizing risks | |
| CO 4 | Perform valuation of financial assets and measure risks and returns | |
| CO 5 | Effectively demonstrate the alternative portfolio performance evaluation methods | |
| CO 6 | Relate theoretical models with practical models adopted by wealthy and knowledgeable investors | |
| PARTICULARS | | Teaching Hrs (Max. 64) |
| Unit 1: Investment: | | |
| Meaning, nature, objectives and types of investment; investment, speculation and gambling; investment plan; avenues of investment - marketable and non-marketable securities; development of debt and stock markets in India; stock trading mechanism – margin trading and short selling; stock exchanges in India – demutualization and corporatisation – stock indices – meaning, types and methods of developing stock indices – BSE and NSE stock indices; financial regulation – meaning and importance; role of SEBI as a market regulator | | 12 Hrs |
| Unit 2: Security Analysis: | | |
| Meaning and methods; Fundamental Analysis – meaning and importance; Economic Analysis- significance, process and determinants; Industry Analysis- industry life cycle analysis and Five-Forces Model; Company Analysis – nature, scope and methods of analysis; Technical Analysis – meaning and significance; fundamental analysis v/s technical analysis; Dow theory, classification of trends; chart types and patterns; technical indicators and oscillators; evaluation of technical analysis; Efficient Market Hypothesis (EMH) – meaning and classification of EMH; random walk theory; testing of EMH; equity valuation – meaning and methods – accounting, free cash flow and dividend valuation models; estimating return and risk of securities-historical and expected returns and risks. | | 12 Hrs |
| Unit 3: Portfolio Theory | | |

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| Meaning and classification – traditional and modern – assumptions; Modern Portfolio Theory (MPT) of Markowitz – principles and assumptions – estimating returns and risks of two - stock, three-stock and infinite stocks; determination of optimum portfolio; minimum variance portfolio; leveraged and unleveraged portfolios – capital allocation line and capital market line. | 14 Hrs |
| Unit 4: Asset Pricing Models | |
| Meaning of asset pricing and types of models - single factor and single index models (SIM) –assumptions and estimating return and risk; development of optimum portfolio; Capital Assets Pricing Model (CAPM) – assumptions – systematic and unsystematic risks – characteristic line and security market line; estimating beta and alpha of efficient portfolio; market portfolio, empirical evidence on CAPM Arbitrage Pricing Theory and Multi-Factor Models (APT)– meaning, assumptions, and estimating return and risk of portfolio – beta coefficients for macro-factors; arbitrage opportunity. | 14 Hrs |
| Unit 5: Portfolio Revision and Performance Evaluation | |
| Portfolio Revision and Performance Evaluation – Meaning and Necessity of Portfolio revision; evaluation methods - Rate of Return and risk – variability and beta – performance measures – Treynor, Sharpe, Jensen and M ² Measures; Fama’s Measure of Net Selectivity Method. | 12 Hrs |
| Suggested Readings: | |
| <ol style="list-style-type: none"> 1. Bodie, Kane, Marcus and Mohanty, Investment, McGraw Hill, New Delhi 2. Prasanna Chandra, Investments Analysis and Portfolio Management, McGraw Hill, New Delhi. 3. Fisher D E and Ronald Jordon, Security Analysis and Portfolio Management, Pearson Education, New Delhi. 4. Elton, Bruber, Brown and Goetzmann, Modern Portfolio Theory and Investment Analysis, Wiley Publications, New Delhi. 5. Francis, Investments, McGraw Hill, New Delhi. 6. Graham and Dodd, Security Analysis, McGraw Hill, New Delhi. 7. Reilly and Brown, Investment Analysis and Portfolio Management, Pearson Publication, New Delhi. 8. Herbert Mayo, Investments: An Introduction, Cengage Learning, New Delhi. 9. Copeland, Weston, Shastri and Katz, Financial Theory and Corporate Policy, Pearson Education, New Delhi. 10. Punithavathy Pandian, Security Analysis and Portfolio Mangement, HPH, Mumbai. | |

M.COM II SEMESTER

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| Paper Code and Name | PG63T201: Financial Reporting Standards |
| COURSE OUTCOMES (COs) | |

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| After completing this paper, the students will be able to: | |
| CO 1 | Explain conceptually accounting standards, their development and impact on financial reporting |
| CO 2 | List out all accounting standards issued in India, IFRS and their comparison |
| CO 3 | Outline features of each accounting standards and enumerate the impact on reporting |
| CO 4 | Project financial statements of corporate based on accounting standards |
| CO 5 | Prepare analytical reports and develop framework for reporting |
| PARTICULARS | |
| Teaching Hrs (Max. 64) | |
| Unit 1: Financial Reporting; | |
| Concept, nature and scope of financial reporting; purposes and users of financial reports; qualities of financial reports, types of financial reports, major issues involved in financial reporting, accounting frauds,- misstatement and restatement and impact on reporting; Framework for preparation and presentation of financial statements- scope and application, users, objectives, underlying assumptions, characteristics, elements, recognition and measurements. | 12 Hrs |
| Unit 2: Indian Accounting Standards (IND ASs); | |
| Introduction, meaning, objectives, types, significance of Indian accounting standards; development of accounting standards in India and the world over-USA and UK, IFRS and Ind AS; applicability- carve-outs/carve-in; first time adjustment and transition adjustments; Ind AS (Ind AS 2, 7).; meaning, scope, coverage, applicability, recognition, measurement and disclosure and problems relating to these IAS | 12 Hrs |
| Unit 3: Ind AS(12, 16, 19, 21, 23); | |
| Meaning, scope, coverage, applicability, recognition, measurement and disclosure and problems relating to these IAS | 14 Hrs |
| Unit 4: Ind AS(28, 33, 36, 38, 40); | |
| Meaning, scope, coverage, applicability, recognition, measurement and disclosure and problems relating to these IAS | 14 Hrs |
| Unit 5: Ind AS (102, 105, 109, 110, ,113) ; | |
| Meaning, scope, coverage, applicability, recognition, measurement and disclosure and problems relating to these IAS | 12 Hrs |
| Suggested Readings: | |
| <ol style="list-style-type: none"> 1. D. S. Rawat; Students' Guide to Ind AS, coverage IFRS, Taxmann Publication, New Delhi. 2. Rajakumar S Adukia; Hand book on Indian Accounting Standards(Ind AS) converged global accounting standards, Taxmann Publication, New Delhi 3. D. S .Rawat; Students Guide to Financial Reporting with applicable Ind As coverage IFRS, Taxmann Publication, New Delhi. 4. Praveen Sharma and Kapileshwar Bhalla; Financial Reporting, Taxmann Publication, New Delhi. 5. Dolphy D Souza and Vishal Banasal; India AS, Taxmann Publication, New Delhi. 6. Kamal Garg; Practical Guide to Ind AS, Bharat Law House Pvt Ltd. 7. M. P. Vijayakumar: First Lessons in Financial Reporting, Snow White Publication, Mumbai. 8. L.S.Porwal, Accounting Theory; Tata Mcgraw Hill, New Delhi. | |

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| 9. Andrew Higson:Corporate Financial Reporting-Theory and Practice, Sage Publication, New Delhi. | |
| 10. Barrie Elliot and Jamie Elliot; Financial Accounting and Reporting, PHI New Delhi | |

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| Paper Code and Name | PG63T202: Mergers, Acquisitions and Corporate Restructuring | |
| COURSE OUTCOMES (COs) | | |
| After completing this paper, the students will be able to: | | |
| CO 1 | Explain concepts of mergers and their economic dimensions | |
| CO 2 | Develop suitable yardsticks for identifying acquiring and target firms | |
| CO 3 | Develop appropriate methods for valuation of companies involved in merger activity | |
| CO 4 | Structure the merger deal and assist in its proper implementation | |
| CO 5 | Design effective exit and entry strategies in restructuring corporate activities | |
| PARTICULARS | | Teaching Hrs (Max. 64) |
| Unit 1: Mergers and Acquisitions | | |
| Meaning, types and motives for mergers; merger waves – meaning, types and reasons; industrial shocks and industrial clustering in mergers; theories of corporate mergers - efficiency theories, information and signaling, agency problems and managerialism etc; measurement of cost and benefits of mergers; sources and measurement of value creation in mergers; mergers in Indian context | | 12 Hrs |
| Unit 2: Valuation and Financing of Mergers: | | |
| Need and significance of valuation of target companies; methods of valuation – book value, market value, dividend discount models, free cash models, etc. exchange rate determination – EPS and market value methods; cash and equity based mergers; financial leverage changes associated with mergers | | 12 Hrs |
| Unit 3: Legal process and merger failures | | |
| Legal Procedure involved in mergers- NCLT approval; merger failures – meaning, reasons and strategies to control merger failures; merger failures in India and in the world; wealth destruction estimation; post-merger performance analysis of mergers – market and accounting based methods; short-term and long-term evaluation methods. | | 14 Hrs |
| Unit 4: Market for Corporate Control: | | |
| Meaning, objectives and types of takeovers; open offer v/s tender offer; financial characteristics of target firms and takeover defences – need, types and effect of takeover defences; white knight, white squire, pacman defences, anti-takeover amendments, golden parachutes, poison pills etc; hostile takeovers in India and anti-takeover defences in India, SEBI’s takeover code – meaning, objectives and broad takeover guidelines of SEBI; | | 14 Hrs |
| Unit 5: Other forms of restructuring; | | |
| Restructuring-meaning, reasons and significance of corporate restructuring; forms of restructuring –expansion, sell-offs, corporate control and changes in ownership structure; sources and measurement of value creation in corporate restructuring; corporate restructuring in India-private and public sector enterprises; effects of restructuring. | | 12 Hrs |
| Suggested Readings: | | |

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| <ol style="list-style-type: none"> 1. J.F. Weston, K S Chung and S E Hoag, Mergers Restructuring and Corporate Control, PHI, New Delhi. 2. J.F. Weston, Mitchell and Mulherin, Takeovers, Restructuring and Corporate Governance, Pearson Publications, New Delhi. 3. Patrick Gaughan, Mergers, Acquisitions and Corporate Restructuring, John Wiley, New Delhi. 4. Robert F Bruner, Applied Mergers and Acquisitions, John Wiley Publications, New Delhi. 5. Donald M DePamphilis, Mergers, Acquisitions and Other Restructuring, Elsevier, New Delhi. 6. Amy L Pablo and Mansour Javidan, Mergers and Acquisitions, Blackwell Publications, New Delhi. 7. Sudi Sudarsham, Creating Value through Mergers and Acquisitions, Pearson Education New Delhi. 8. I M Pandey, Financial Management, Vikas Publications, New Delhi. 9. Khan and Jain, Financial Management, TMH, New Delhi, 10. Prasanna Chandra, Financial Management, TMH, New Delhi. | |
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| Paper Code and Name | PG63T203: Business Research Methods | |
| COURSE OUTCOMES (COs) | | |
| After completing this paper, the students will be able to: | | |
| CO 1 | Design an effective business analysis report based on internal and external data sources | |
| CO 2 | Develop the regression models based on individual business characteristics | |
| CO 3 | Put business performance to rigorous statistical analysis to identify trends and causative relationship | |
| CO 4 | Create a reporting mechanism | |
| CO 5 | Prepare questionnaires, schedules, etc. to elicit responses to quires | |
| PARTICULARS | | Teaching Hrs (Max. 64) |
| Unit 1: Business Research: | | |
| A theoretical framework: concept of business research, importance of research in business decisions, business research process, business research design; nature of business design – inductive v/s deductive; scientific research and steps involved in scientific research; types of business research | | 12 Hrs |
| Unit 2: Data collection in business research: | | |
| Methods and techniques of data collection, sampling and sampling design, questionnaire designing and development, interview schedule – meaning, usefulness and development, attitude measurement and scaling | | 12 Hrs |
| Unit 3: Organisation of business research: | | |
| Defining business research problem, meaning, types and formulation of hypotheses, testing of hypotheses, experimental design | | 14 Hrs |
| Unit 4: Data processing and analysis in business research: | | |

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| Coding tabulation, data presentation, description and inferences from sample data, analysis of association. multivariate analysis - regression analysis, discriminant analysis, factor analysis, cluster analysis and multi-dimensional scaling. | 14 Hrs |
| Unit 5: Report writing and presentation in business research: | |
| Meaning, significance and types of business reports; structure of business reports; Substance of report writing and presentation, presentation of business research reports. | 10 Hrs |
| Suggested Readings: | |
| <ol style="list-style-type: none"> 1. William G. Zikmund and Atanu Adhikari, Business Research Methods, Cengage Publications, New Delhi. 2. Prahalad Mishra, Business Research Methods, Oxford University Press, New Delhi. 3. Uma Sekaran and Roger Bougie, Research Methods for Business, Wiley Publications, New Delhi. 4. Donald Cooper, Pamela Schindler and J K Sharma, Business Research Methods, TMH, New Delhi. 5. Naval Bajpai, Business Research Methods, Pearson Publications, New Delhi. 6. John C Carr, Atanu Adhikari, Mitch Griffin and Barry Babin, Business Research Methods, Cengage Publications, New Delhi. 7. Clover Vernon T. and Howard Basley, Business Research Methods, Ohio Grid Publishing, Columbus. 8. Michel V.P., Research Methodology in Management, Himalaya, Bombay. 9. Emory C. William, Business Research Methods, Macmillan Publishing Co., New York. 10. Alan Bryman and Emma Bell, Business Research Methods, Oxford University Press, New Delhi | |

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| Paper Code and Name | PG63T204: Strategic Human Resource Management | |
| COURSE OUTCOMES (COs) | | |
| After completing this paper, the students will be able to: | | |
| CO 1 | Work as independent consultants in designing suitable strategies for HRM | |
| CO 2 | Contribute in developing linkages between structure and HRM | |
| CO 3 | Develop an effective and highly rewarding comparative strategy | |
| CO 4 | Develop suitable training, development, etc., methods to strategize employees | |
| CO 5 | Enlighten top executives on linkages between global and domestic HRM | |
| PARTICULARS | | Teaching Hrs (Max. 64) |
| Unit 1: Introduction | | |
| Meaning, definition, objectives, scope and advantages of strategic HRM; strategic HRM v/s traditional HRM; evolution of SHRM – globalization; approaches to SHRM – universalist and contingency approaches; strategic role of HR function; foundations of SHRM – Resource based view and Institutional Perspective; Strategic framework for | | 12 Hrs |

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| HRM; matching HR Strategy with business strategies; HR Strategies – meaning, purpose, nature, types, developing, implementing and evaluating HR Strategies; HR Responsibilities and Roles; competitive challenges in SHRM. | |
| Unit 2: Strategic HR Planning : | |
| Temporary v/s permanent employees; internal v/s external recruiting; methods of recruiting – selection, interviewing and testing; strategic training and development – benefits, planning and strategising training; organisational development – strategic HRD – philosophy and elements; organizational and individual learning strategies; | 10 Hrs |
| Unit 3: Strategic Performance Management: | |
| Meaning, objectives, purpose, and process of performance management and performance appraisal; methods of performance appraisal – 360 degree, balanced scorecard; elements of effective performance appraisal system; Strategic Knowledge Management-building knowledge management into strategy framework, knowledge sharing; Strategic approach to industrial relations, outsourcing and its HR implications | 10 Hrs |
| Unit 4: Reward/Compensation Strategy: | |
| Meaning, need, characteristics, basis, content, guiding principles and developing reward/compensation strategies; legal issues in compensation; executive compensation; SHRM and Talent Management, Employee Relations and Engagement – strategic dimensions of talent management, process, development and evaluating talent management strategy; employment relations – perspective, methods and legal regulation; implementing employee voice; employee engagement – meaning, outcomes and consequences of engagement | 12 Hrs |
| Unit 5: Global human resource management: | |
| Difference between global HRM and domestic HRM; strategic HR issues in global assignments – expatriates selection and repatriation; building a multicultural organization- multinational organization, strategic choice, leadership and strategic issues in international assignment | 10 Hrs |
| Suggested Readings: | |
| <ol style="list-style-type: none"> 1. Agarwala Tanuja, Strategic Human Resource Management, Oxford University Press, New Delhi. 2. Dhar, Rajib Lochan. (2008). Strategic Human Resource Management, Excel Books, New Delhi. 3. Tapomoy Deb, Strategic Human Resource Management, Atlantic Publishers, New Delhi. 4. Rajib Lochan Dhar, Strategic Human Resource Management, Excel Books, New Delhi. 5. Mohsin Shaikh, Essentials of Strategic Human Resource Management, Banyan Tree Consulting, Pune. 6. Armstrong, Michael and Baron Angela, Handbook of Strategic HRM, Jaico Publishing House, New Delhi. 7. Mello, Jeffrey A, Strategic Human Resource Management, Cengage Publications, New Delhi. 8. Regis, Richard, Strategic Human Resource Management and Development, Excel Books, New Delhi 9. Charles Greer, Strategic Human Resource Management – A General Management Approach, Pearson Education, New Delhi. | |

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| 10 Catherine Truss, David Mankin and Clare Kelliher, Strategic Human Resource Management, Oxford University Press, New Delhi | |
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| Paper Code and Name | PG63T205: Economic Analysis for Managerial Decisions | |
| COURSE OUTCOMES (COs) | | |
| After completing this course, the students will be able to: | | |
| CO 1 | Perform economic analysis of small, medium and larger businesses and present reports for decision-making | |
| CO 2 | Design effective technology strategies and plant location | |
| CO 3 | Develop a effective pricing strategy that provides minimum return to investors | |
| CO 4 | Undertake a detailed cost analysis and suggest ways to minimize cost | |
| CO 5 | Generate economic data analysis reports to managers and assist decision implementation | |
| PARTICULARS | | Teaching Hrs (Max. 64) |
| Unit 1: Introduction | | |
| Meaning and definition of managerial economics – nature and scope – objectives of the firm- economics and decision-making-functional relationships- total average and marginal- Economic models-calculus and managerial economics | | 12 Hrs |
| Unit 2: Demand Theory and Analysis : | | |
| Nature of demand theory – rationale for assumption and conclusions of the theory; empirical support for the theory; Determinants of market demand- Market Demand and Firm Demand- Market Demand Equation- Total and Marginal Revenue Price Elasticity- Income Elasticity – Cross Elasticity- Demand Forecasts and Techniques of Forecasting | | 10 Hrs |
| Unit 3: Production and Cost Theory and Analysis: | | |
| Production Function- meaning and importance; types of production functions; production function with one variable and two variables; economies of long run scale- Estimating Production function-Economic concept of cost- short-run and long -run cost functions-Estimating cost functions | | 10 Hrs |
| Unit 4: Market Structure and Pricing Decisions: | | |
| Meaning and types of market structure; evolution of market restructure; market structure the world over; market structure – perfect market-monopoly-monopolistic – oligopoly-monopsony-oligopsony structure-pricing decisions- price discrimination | | 10 Hrs |
| Unit 5: Technological Change and Location Theory : | | |
| Technological change in global economy- impact of technological change on production function, productivity and economic growth- location of the firm in the global economy- basic location principles- proximity to raw material and source of material; market area determination – threshold analysis | | 10 Hrs |
| Suggested Readings: | | |
| <ol style="list-style-type: none"> 1. Keat, Young, Erfle and Banerjee, Managerial Economics, Pearso, New Delhi. 2. Christopher Thomas and Charles Maurice, Managerial Economics, McGraw Hill, New Delhi. 3. Froeb, McCann, Shor and Ward, Managerial Economics, Cengage, New Delhi | | |

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| <p>4. Dwivedi D N, Managerial Economics, Vikas Publications, New Delhi</p> <p>5. H L Ahuja, Managerial Economics – Analysis of Managerial Decision Making, S Chand Publications, New Delhi.</p> <p>6. P L Mehta, Managerial Economics, Sultan Chand and Sons, New Delhi.</p> <p>7. Varshney and Maheswari, Managerial Economics, Sultan Chand and Sons, New Delhi.</p> <p>8. Jae Shim, Economic Analysis for Business and Strategic Decisions, Financial World Publishing, New York.</p> <p>9. Dominick Salvaotre, Managerial Economics - Principles and Worldwide Applications, Oxford University Publications, New Delhi.</p> <p>10. Mark Hirschey, Managerial Economics, Pearson Publications, New Delh</p> | |
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| Paper Code and Name | PG63T206: Open Elective Course- 2.6: BUSINESS FUNDAMENTALS | |
| COURSE OUTCOMES (COs) | | |
| After completing this paper, the students will be able to: | | |
| CO 1 | Explain the purpose and economic role of businesses in the world | |
| CO 2 | Bring out various forms of business organizations and identify relative merits and demerits | |
| CO 3 | Develop a suitable strategy for promoting small and medium enterprises | |
| CO 4 | Identify influencing variables on business success and perform PEST and SWOT analyses | |
| CO 5 | Identify various government mechanisms involved in business development | |
| PARTICULARS | | Teaching Hrs (Max. 64) |
| Unit 1: Introduction | | |
| Meaning, definition, features, nature and significance of business ; types of businesses – manufacturing, merchandising and service organizations; forms of business organizations – sole trading, partnership firm and joint stock companies ; meaning, features and significance, promotion and incorporation of companies ; types of companies, regulation of companies – nature and features of companies act ; co-operative form of business – meaning, need, features and significance ; types and establishment of co-operative societies. | | 12 Hrs |
| Unit 2: Business Environment : | | |
| Meaning , features, nature and significance of business environment ; types of business environment – political, legal, social, economic and cultural environment ; environmental scanning and mapping ; social and ethical responsibility of business ; environmental effects and control | | 10 Hrs |
| Unit 3: Role of Government and its institutions : | | |
| Industrial licensing and policies – meaning and developments of central and state industrial policies ; promotion of industries – industrial areas and industrial estates – meaning and importance, special economic zones ; regional backwardness and industrial development ; role of district industries centre ; rebates and subsidies ; tax holidays | | 12 Hrs |

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| Unit 4: Management and Governance of Companies : | |
| Management – meaning, concept, features, nature, significance and functions of management ; planning, organizing, directing and controlling – meaning and features ; family management in India ; role of professional managers ; Governance of Corporate Entities – meaning, concept, features, nature, and significance of corporate governance ; governance committees in India | 12 Hrs |
| Unit 5: Financing of Business : | |
| Meaning and importance of financing ; seed capital, venture capital and private equity – meaning and importance ; sources of capital – short-term, medium-term and long-term; role of commercial banks in financing business organizations ; financing by SFCs – meaning, nature, objectives and functioning of SFCs ; refinancing by SIDBI | 10 Hrs |
| Suggested Readings: | |
| <ol style="list-style-type: none"> 1. R.P. Maheshwari, Principles of Business Studies, Piyush Publishers, New-Delhi. 2. Waterman and Ramsingh, Principles of Business, Macmillan Publications, New-Delhi. 3. James Burrow, Brad Kleindl and Kenneth Everard, Business Principles and Management, Cengage Learning, New-Delhi. 4. Koontz Harold, Weinrich and Anasari, Principles of Management, Tata McGraw Hill Publications, New-Delhi. 5. C. B. Gupta, Principles and Practice of Management, Sultan Chand and Sons, New-Delhi. 6. N. Balasubramaniam, Corporate Board and Governance, Sterling Publishers, New-Delhi. 7. A C Fernando, Corporate Governance, Pearson Education, New-Delhi. 8. Francis Cherunilam, Business Environment – Text and Cases, Himalaya Publishing House, Bangalore. 9. K Ashwatappa, Essentials of Business Environment, Himalaya Publishing House, Bangalore. 10. S. N. Maheswari, Financial Management, Sultan Chand and Sons, New-Delhi. | |

M.COM. III – SEMESTER

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| Paper Code and Name | PG63T301: Accounting Information System | |
| COURSE OUTCOMES (COs) | | |
| After completing this paper, the students will be able to: | | |
| CO 1 | Design information system in business integrating all key activities. | |
| CO 2 | Adopt suitable software as required by business decisions. | |
| CO 3 | Develop e-Commerce business by suitable adoption of E-commerce framework | |
| CO 4 | Generate periodical financial statements, with the use of recording system | |
| CO 5 | Strengthening Tally ERP in business activities | |
| PARTICULARS | | Teaching Hrs (Max. 64) |
| Unit 1: Business Information Systems | | |
| Power of digital systems, purpose of information systems; data, information and information systems, computer equipment for information systems; types of information systems; components, activities and resources of information systems; information systems in business functions – accounting, finance, | | 12 Hrs |

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| engineering, SCM, CRM, HRM, ERP; strategic uses of information systems – creating and maintaining strategic information systems; | |
| Unit 2: System Development Process and Computer Software: | |
| System analysis, design, implementation and maintenance; Business Software – meaning and types of software; business application software – software suites and integrated packages; system software - operating systems and functions. | 12 Hrs |
| Unit 3: Introduction to E-commerce: | |
| Introduction: Concept of Electronic Commerce – Cutting edge, Electronic Commerce Framework, Electronic Payment Systems, Electronic Cash, Smart Cards and Electronic Payment Systems, Credit Card Based Electronic Payment Systems, Risks and Electronic Payment Systems. | 10 Hrs |
| Unit 4: Transaction Processing : | |
| Transaction cycle, accounting records, file structures, documentation techniques; transaction processing models; revenue cycles – revenue cycle activities and physical systems; sales order processing and cash receipts systems; POS systems; expenditure cycle – purchase and cash disbursement activities; basic and advanced technology expenditure cycle; integrated purchases and cash processing system; payroll– physical payroll system; fixed asset systems; conversion cycle – world-class environment and lean manufacturing; accounting in lean manufacturing environment. | 12 Hrs |
| Unit 5: Practicals with accounting software : | |
| Tally ERP-9 – Introduction- processing transactions with tally in business organizations; double entry book keeping, inventory basics, POS invoicing, TDS, TCS, and GST processing under tally, processing payroll functions in management controls, other utilities Security Control Backup and Restore of company and user creation, report generation | 10 Hrs |
| Suggested Readings: | |
| <ol style="list-style-type: none"> 1. James O'Brien, George M Marakas and Ramesh Behl, Management Information Systems, New Delhi. 2. James A Hall, Accounting Information Systems, Cengage Publications, New Delhi. 3. Effy Oz, Management Information Systems, Cengage Publications, New Delhi. 4. Marshall B Romney and Paul Steinbart, Accounting Information Systems; PHI, New Delhi. 5. Jones and Rama, Accounting Information Systems – A Business Process Approach, Cengage Publications, New Delhi. 6. Joseph Wilkinson and Michael Cerullo, Accounting Information Systems, John Wiley Publications, New Delhi. 7. James Bockholdt, Accounting Information System, TMH, New Delhi. 8. Robert Hurt, Accounting Information Systems, TMH, New Delhi. 9. Leslie Turner and Andrea Weickgenannt, Accounting Information Systems – The Processes and Controls, John Wiley Publications, New Delhi. | |

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| 10. Mark Simkin, Carolyn Norman and Jacob Rose, Core Concepts of Accounting Information Systems, John Wiley Publications, New Delhi. | |
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| Paper Code and Name | PG63T302: International Financial Management | |
| COURSE OUTCOMES (COs) | | |
| After completing this paper, the students will be able to: | | |
| CO 1 | Function as an independent executive discharging the responsibilities of international business organization | |
| CO 2 | Assist business in foreign exchange transactions | |
| CO 3 | Develop a comprehensive risk management strategy incorporating internal and external techniques | |
| CO 4 | Perform evaluation of international capital budgeting decisions. | |
| CO 5 | Design suitable capital structure, dividend and working capital policies for multi-national firms. | |
| PARTICULARS | | Teaching Hrs (Max. 64) |
| Unit 1: International Financial Management: | | |
| Introduction to International Financial management: Domestic vs. international finance, International financial market integration, currency crisis, and global recession and risk spill over. Balance of Payments - Structure - Contents of Current, Capital, and Reserve Accounts – Linkages and Impact on Exchange Rates, Capital Markets, & Economy - Understanding BOP structure of a country for Investment and Raising Finance. | | 12 Hrs |
| Unit 2: Forex Rate Determination and Management | | |
| Foreign Exchange Markets and Exchange Rate Mathematics: Nature, Functions, Transactions, Participants, Forex Markets in India, Forex dealing, Foreign exchange regimes, Foreign exchange rate determination, factors affecting foreign exchange and Foreign Exchange Rate Mathematics; Fundamental Parity Relationships and Exchange Rate Forecasting– Purchasing Power Parity, Covered and Uncovered Interest Rate Parity – International Fisher's Effect - Forward Rate Parity – Influence of these parity relationships on Exchange Rates and Methods of Forecasting foreign exchange rates and foreign exchange volatility. exposures – risk v/s exposures; types of exposures; internal and external exchange rate risk management techniques – leads and lags, netting, forwards, futures and options, money market, swaps, etc. | | 15 Hrs |
| Unit 3: Financing Foreign Operations: | | |
| Introduction – importance and major financing sources – internal , parent company and international resources – International Capital Markets - Sources of International Finance - Debt and Equity Markets – International Equity Diversification, Short-term Vs Long-term Finance – Export Import Finance ,34 International Equity Diversification, Short-term Vs Long-term Finance – Export Import Finance ,34 ADRs; benefits and costs of ADR holdings for investors; benefits and costs of ADR issuance for corporations, External Commercial Borrowing and International refinancing, issues and challenges before multinational subsidiaries. | | 12 |
| Unit 4: International Capital Structure and Cost of Capital | | |
| International Capital Structure – Parent Vs Subsidiary Norms, Global Capital Structure – Factors affecting the choice of markets and structure. International Cost of Capital – Calculation – Cost of Foreign Debt, Cost of Foreign Equity, Use of International CAPM. | | 10 |

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| Unit 5: International capital budgeting and other decisions | |
| International Capital Budgeting – Key Issues – Unique Cashflows – Adjusted Present Value Approach. Foreign Direct Investment – Motives – Determinants – International Portfolio Diversification International Working Capital Management – International Cash Management – Decentralised Vs Centralised Cash Management – Bilateral Vs Multilateral Netting – Central Cash Pool; international dividend decisions – meaning and significance; restrictions on repatriation | 15 |
| Suggested Readings: | |
| <ol style="list-style-type: none"> 1. Cheol Eun and Bruce Resnick, International Financial Management, McGraw Hill, New Delhi 2. Jan, Peyrard and Yadav, International Financial Management, Macmillan, New Delhi 3. Alan Shapiro, Moles and Jayanta Kumar, International Financial Management, Wiley, New Delhi 4. Alan Shapiro, Multinational Financial Management, Wiley India, New Delhi 5. Maurice D Levi, International Finance, Routledge, New York 6. Apte P G, International Financial Management, McGraw Hill, New Delhi. 7. Jeff Madura, International Financial Management, Cengage, New Delhi 8. Bhalla V K, International Financial Management, S Chand, New Delhi 9. Madhu Vij, International Financial Management, Taxmann's, New Delhi 10. Mihir A Desai, International Finance – A Case Book, Wiley India, New Delhi | |

SPECIALISATION GROUP - A: Cost Management and Control
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| Paper Code and Name | PG63T303A: / Production and Operations Management | |
| COURSE OUTCOMES (COs) | | |
| After completing this paper, the students will be able to: | | |
| CO 1 | Develop suitable operations management strategy | |
| CO 2 | Identify cost efficient plant locations | |
| CO 3 | Design products and services keeping marketing requirements. | |
| CO 4 | Identify suitable statistical quality control methods I. | |
| CO 5 | Underscore the significance and design suitable supply chain management system. | |
| PARTICULARS | | Teaching Hrs (Max. 64) |
| Unit 1: Operations/ Production Management: | | |
| Introduction, meaning and definition, objectives, nature and context of operations management, relationship between strategic management and operations management, operations strategy and competitiveness | | 12 Hrs |
| Unit 2: Plant Locational Planning: | | |
| Stages in the selection of planning, selection of locality; and selection of site, determinants of plant location, plant location theories, Qualitative and quantitative models for plant location, locational break-even analysis. | | 12 Hrs |
| Unit 3: Product Design and Process Selection: | | |

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| Product design and process selection for manufacturing operations and service operations, waiting line management, quality management, statistical quality control methods. | 10 Hrs |
| Unit 4: Design of Facilities and Jobs: | |
| Strategic capacity planning linear programming, just in time production systems, facility location, facility layout, job design, and work measurement, learning curves, wage incentives, production control techniques, measurement of productivity | 10 Hrs |
| Unit 5: Supply Chain Management: | |
| Forecasting, aggregate planning, inventory systems for dependent and independent demand, material revising the system, business process re-engineering, synchronous Manufacturing and theory of constraints. | 10 Hrs |
| Suggested Readings: | |
| <ol style="list-style-type: none"> 1. Elwood Buffa and Rakesh Sarin, Modern Production/Operations Management, Wiley India, New Delhi. 2. K Aswathappa and S Bhatt, Production and Operations Management, HPH, Mumbai. 3. S A Chunnawalla and D R Patel, Production and Operations Management, HPH, Mumbai. 4. S Chary, Production and Operations Management, McGraw Hill, New Delhi. 5. Jack Meredith and Scott M Shafer, Operations Management, Wiley India, New Delhi. 6. B Mahadevan, Operations Management – Theory and Practice, Pearson, New Delhi. 7. Sushil Gupta and Martin Starr, Production and Operations Management, CRC Press, New York. 8. Rusell and Taylor, Operations Management, Wiley India, New Delhi. 9. Jay Heizer and Barry Render, Operations Management, Pearson, New Delhi. 10. William J Stevenson, Operations Management, McGraw Hill, New Delhi. | |

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| Paper Code and Name | PG63T303B: Cost Management | |
| COURSE OUTCOMES (COs) | | |
| After completing this paper, the students will be able to: | | |
| CO 1 | Design a suitable combination of internal and external cost management techniques. | |
| CO 2 | Design integrated and comprehensive system of recording cost and financial transactions. | |
| CO 3 | Broaden management understanding of element-wise cost management techniques. | |
| CO 4 | Design a suitable method for accounting of cost in joint and by product manufacturing operations. | |
| CO 5 | Generate effective cost management reports to serve managerial decision making. | |
| Unit 1 Introduction- | | |
| Concept, features, objectives and importance of cost management; factors affecting cost management; financial accounting v/s cost management; cost accounting v/s cost management; uses of cost management; techniques of cost management-traditional and | | 12 Hrs |

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| contemporary techniques-bench marking, JIT, TQM, FMT, outsourcing, theory of constraints, etc. Cost management practices in Corporate India. | |
| Unit 2 Cost Accounting Recording Systems | |
| Non-integral and Integral systems of recording of costs; control and adjustment accounts; costing profit and loss account; reconciliation of cost and financial profits. | 10 Hrs |
| Unit 3: Cost Management Issues in Elements of Cost- | |
| Material cost management - design, purchase, storage, issues and inventory management; techniques of inventory control; labour cost management –time keeping and booking, idle time and overtime, labour turnover; compensation and incentive schemes; labour efficiency evaluation; Overhead cost management-significance; departmentalization, recovery methods, under and over absorption; capacity costs. | 10 Hrs |
| Unit 4: Product Costing Systems- | |
| Job costing-cost flow, and cost tracking in job order systems; job costing in service industries; process costing-characteristics of process costing system; flow of costs in process costing; equivalent units- FIFO and average methods. | 12 Hrs |
| Unit 5: Joint and By-Product Costing- | |
| Meaning and distinction between joint products and by-products; methods of allocating joint costs; point of separation and further processing decisions; accounting for by-products; effect of joint products on cost control and decision making. | 12 Hrs |
| Suggested Readings: | |
| <ol style="list-style-type: none"> 1. S N Maheswari, Cost and Management Accounting, Sultan Chand and Sons, New Delhi. 2. Jain and Narang, Advanced Cost Accounting, Kalyani Publishers, Ludhiana. 3. Colin Drury, Management and Cost Accounting, Cengage Publications, New Delhi. 4. M N Arora, Cost and Management Accounting, Vikas Publications, New Delhi. 5. Kaplan and Atkinson, Advanced Management Accounting, Pearson Education, New Delhi. 6. Edward Blocher, Chen, Cokins and Thomas Lin, Cost Management – A Strategic Emphasis, TMH, New Delhi. 7. Hilton, Maher and Selto, Cost Management – Strategies for Business Decisions, TMH, New Delhi. 8. Hansen and Mowen, Cost Management – Accounting and Control, Cengage, New Delhi 9. Horngren, Foster and Datar, Cost Accounting – A Managerial Emphasis, 10. Cecily Raiborn and Michael Kinney, Cost Accounting Principles, Cengage, New Delhi | |

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| Paper Code and Name | PG63T303C: Advanced Management Accounting |
| COURSE OUTCOMES (COs) | |

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| After completing this paper, the students will be able to: | |
| CO 1 | Design accounting system from insurance entities in India keeping in view the legal provisions |
| CO 2 | Design exhaustive accounting system for all types of power generation and distribution entities. |
| CO 3 | Design system of recording banking related transactions. |
| CO 4 | Design suitable system for early detection and management of overview accounts. |
| CO 5 | Design accounting software for start ups and unicorns involved in hotels , hospital and education institutions |
| Unit 1 Management Accounting- | |
| Meaning and significance of management accounting; decision-making process-pull and push system of information; Strategic Management Accounting (SMA) – evolution, meaning, significance and scope; traditional management accounting v/s SMA, application of SMA; Balanced Scorecard (BSC) – Evolution, meaning, preparation, benefits and limitations of balanced score card; SMA and BSC application in Indian Industries | 12 Hrs |
| Unit 2 Budget and Budgetary Control | |
| Meaning and objectives of budget, budgeting and budgetary control; pre-requisites of budgeting process-budget period, budget committee and budget factor; classification and preparation of functional and master budgets; cash budget; fixed and flexible budgeting process – methods involved in preparing flexible budget; performance, programme and zero-base budgeting methods; advantages and limitations of budgeting; activity based budgeting; practical problems. | 10 Hrs |
| Unit 3: Standard Costing System | |
| Meaning, objectives and significance of standard costing, industries of application; budgetary control v/s standard costing; pre-requisites of standard costing system – standards committee, types and fixation of standard costs; analysis of variances – material, labour, overhead, sales and profit variances; reconciliation of profits; disposal and accounting treatment of variances; investigation of variances; reporting of variances; practical problems | 10 Hrs |
| Unit 4: Divisional Performance Analysis | |
| Decentralized organizations and responsibility centres – cost, revenue, profit and investment centres; measuring the performance of investment centre-ROI, residual income and EVA methods; measuring income and invested capital; issues involved in divisional performance evaluation; rewarding performance of managers. | 12 Hrs |
| Unit 5: Transfer Pricing- | |
| Meaning, objectives, importance and methods of transfer pricing; external market price, negotiated transfer prices; standard v/s actual costs; choosing right transfer pricing methods; tax issues in transfer pricing; transfer pricing in the service industry. | 10 Hrs |
| Suggested Readings: | |
| 1. Edward Blocher, Chen, Cokins and Thomas Lin, Cost Management – A Strategic Emphasis, TMH, New Delhi. 2. Hilton, Maher and Selto, Cost Management – Strategies for Business Decisions, TMH, New Delhi. | |

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| <p>3. Hansen and Mowen, Cost Management – Accounting and Control, Cengage 21 New Delhi</p> <p>4. Horngren, Foster and Datar, Cost Accounting – A Managerial Emphasis, PHI, New Delhi.</p> <p>5. Colin Drury, Management and Cost Accounting, Cengage, New Delhi.</p> <p>6. Cecily Raiborn and M Kinney, Cost Accounting Principles, Cengage, New Delhi.</p> <p>7. Jain and Narang, Advanced Cost Accounting, Kalyani Publishers, Ludhiana.</p> <p>8. Robert Kaplan and Anthony Atkinson, Advanced Management Accounting, Pearson Education, New Delhi.</p> <p>9. Tom Groot and Frank Selto, Advanced Management Accounting, Pearson Education, New Delhi.</p> <p>10. Robert N Anthony and Govindarajan, Management Control Systems, TMH, New Delhi.</p> | |
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SPECIALISATION GROUP – B: ACCOUNTING AND TAXATION

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| Paper Code and Name | PG63T303A: Company Accounts | |
| COURSE OUTCOMES (COs) | | |
| After completing this paper, the students will be able to: | | |
| CO 1 | Design effective and efficient accounting methods for corporates keeping in view legal requirements. | |
| CO 2 | Design suitable accounting methods for computing managerial remuneration and advisable profits. | |
| CO 3 | Undertake the process of recording all M and A transactions. | |
| CO 4 | Integrate subsidiary financial accounts with parents company. | |
| CO 5 | Generate statements summarizing Liquidation effects on wealth shareholders. | |
| PARTICULARS | Teaching Hrs (Max. 64) | |
| Unit 1 Company Final Accounts | | |
| Legal provisions relating to maintenance of annual accounts by corporate entities in India; meaning and measurement of divisible profits; provisions and computation of managerial remuneration, transfer of profits to reserves and payment of dividend out of reserve rules; preparation of vertical form of financial statements. | | 12 Hrs |
| Unit 2 Valuation of Goodwill and Shares: - | | |
| Concept and classification of goodwill, objectives and methods of valuation of goodwill; share valuation – need and methods of valuation; | | 10 Hrs |
| Unit 3 Accounting for Mergers and Amalgamations - | | |

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| AS 14 - Accounting for Amalgamations – classification and methods of accounting, treatment of inter-corporate sale, purchase, owings, stocks and investments in M and As; accounting for internal reconstruction – alteration of capital v/s reduction of capital; disposal of capital reduction. | 12 Hrs |
| Unit 4: Liquidation of Companies: | |
| Meaning and types of liquidation; liquidation v/s winding up of companies; preparation of statement of affairs and deficiency accounts; preparation of liquidators’ financial statement of account and List-B Contributories Statement. | 12 Hrs |
| Unit 5: Group Accounts | |
| Nature, need and significance of group accounts; preparation of consolidated financial statements –pre-acquisition and post-acquisition profits; accounting for unrealized profits and inter-company transactions; chain and cross holdings treatment – single and multiple subsidiaries; preparation of consolidated profit and loss account; accounting standard recommendations relating to consolidation of group accounts. | 10 Hrs |
| Suggested Readings: | |
| <ol style="list-style-type: none"> 1. S.N.Maheshwari and S K Maheswari, Advanced Accountancy, Vol. II, Vikas Publications, New Delhi. 2. Jain and Narang, Advanced Accountancy, Vol. II, Kalyani Publishers, Ludhiana, 3. Gupta and Radhaswami, Advanced Accountancy, Vol. II, Sultan Chand New Delhi. 4. Shukla and Grewal, Advanced Accounts, Vol. II, S. Chand and Co., New Delhi 5. Hrishikesh Chakraborty, Advanced Accounts, Oxford, New Delhi. 6. Praveen Sharma, Advanced Accountancy, Pooja Law Publishing House, New Delhi. 7. Ashok Shegal and Deepak Shegal, Advanced Accounting – Vol. II, Taxmann Publications, New Delhi. 8. S.K.Paul, Advanced Accounts, World Press, Calcutta. 9. M Hanif and A Mukherjee, Advanced Accounting Vol. II, TMH, New Delhi. 10. D Chandra Bose, Advanced Accounting – Vol. 2, PHI, New Delhi. | |

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| Paper Code and Name | PG63T304B: Accounting for Specialised Institutions |
| COURSE OUTCOMES (COs) | |
| After completing this paper, the students will be able to: | |
| CO 1 | Design accounting system for insurance companies in India keeping in view legal provisions |
| CO 2 | Design exhaustive accounting system for all types of power generation and distribution entities. |
| CO 3 | Design system of recording banking related transactions. |
| CO 4 | Design suitable system for early detection and management of overdue accounts. |
| CO 5 | Design accounting software for start ups and unicorns involved in hotels, hospital and education institutions. |

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| Unit 1 Accounting of Insurance Companies: | |
| Legal provisions as per Insurance Act 1938, LIC Act 1956 and GIC Act; IRDA Act and provisions relating to final accounts; revenue accounts and final accounts of life and non-life insurance companies; life assurance fund, valuation balance sheet and dividend distribution. | 12 Hrs |
| Unit 2 Double Account System: | |
| Meaning of double account system; single account v/s double account system; advantages and disadvantages of double account system; maintenance of records and Registers; annual accounts of electricity companies. | 12 Hrs |
| Unit 3 Accounts of Banking Companies – | |
| Nature, scope and provisions relating to final accounts of Banking Companies as per Banking Regulation Act, 1949 and its amendments; prudential norms, classification of assets and measurement of capital adequacy ratio and provisioning requirements; preparation of annual financial statements | 10 Hrs |
| Unit 4: Accounting for Hotels – | |
| Nature, objectives and significance of hotel accounting; visitors' ledger; methods of accounting and preparation of final accounts of hotel undertakings; Accounting for Hospitals – Need and significance of hospital accounting; forms of balance sheet, income statement-capital and revenue expenditure, adjustments | 12 Hrs |
| Unit 5: Accounts for Educational Institutions – | |
| Significance of accounting for educational institutions- special features of educational institutions accounting; accounting for government grants, classification of accounts; Preparation of final accounts of educational institutions- income and expenditure a/c and Balance Sheet. | 10 Hrs |
| Suggested Readings: | |
| <ol style="list-style-type: none"> 1. S N Maheshwari and S K Maheswari, Advanced Accountancy, Vol. II, Vikas Publications, New Delhi. 2. Jain and Narang, Advanced Accountancy, Vol. II, Kalyani Publishers, Ludhiana, 3. Gupta and Radhaswami, Advanced Accountancy, Vol. II, Sultan Chand New Delhi. 4. Shukla and Grewal, Advanced Accounts, Vol. II, S. Chand and Co., New Delhi 5. Hrishikesh Chakraborty, Advanced Accounts, Oxford, New Delhi. 6. Praveen Sharma, Advanced Accountancy, Pooja Law Publishing House, New Delhi. 7. Ashok Shegal and Deepak Shegal, Advanced Accounting – Vol. II, Taxmann Publications, New Delhi. 8. S.K.Paul, Advanced Accounts, World Press, Calcutta. 9. M Hanif and A Mukherjee, Advanced Accounting, Vol. II, TMH, New Delhi. 10. D Chandra Bose, Advanced Accounting – Vol. 2, PHI, New Delhi. | |

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| Paper Code and Name | PG63T305C: Corporate Tax Planning (Direct Taxes) –I | |
| COURSE OUTCOMES (COs) | | |
| After completing this paper, the students will be able to: | | |
| CO 1 | Develop a strong base of knowledge among existing tax practitioners | |
| CO 2 | Develop professionals capable of taxation issues at organization levels. | |
| CO 3 | Identify tax minimization opportunities | |
| CO 4 | Integrate tax planning strategies with corporate financing decisions | |
| CO 5 | Design compensation packages economizing the total tax outgo. | |
| | Teaching Hrs (Max. 64) | |
| Unit 1 Introduction to Corporate Tax Planning: | | |
| Meaning and objectives, scope of corporate tax planning, tax planning, tax avoidance and tax evasion, types of companies, residential status of a company and tax incidence, areas for corporate tax planning, tax management, assessment of income, filing of returns | 12 Hrs | |
| Unit 2 Taxation of Companies: | | |
| Computation of income under the heads, of income applicable to corporate assesses, set off and carry forward of losses, deductions available in respect of gross total income, computation of taxable income, tax liability of a company. | 12 Hrs | |
| Unit 3 Tax planning and promotion of companies | | |
| Tax planning with reference to setting up of a new business, location of new business, nature of business, forms of organization, tax planning in respect of newly established industrial undertakings in free trade zones, newly established 100% export oriented undertakings, tax planning in respect of industrial undertakings, engaged in infrastructural development or other activities. | 12 Hrs | |
| Unit 4: Tax planning and corporate financial decisions : | | |
| Tax planning vis-a-vis corporate capital structure, investment decision, dividend decision, issue of bonus share, tax planning and merger or demerger decisions, tax planning with reference to other managerial decisions, purchase of assets out of owned funds or out of borrowed funds, own or lease, purchase by installments or hire, sale of assets used for scientific research work, make or buy, shutdown or continue. | 12 Hrs | |
| Unit 5: Need and Tax planning and employees' remuneration: | | |
| Formulation of an ideal wage policy or salary package for employees, provision for various perquisites and facilities, tax incidence of a wage policy in the hands of employees, deduction of tax at source. | 10 Hrs | |
| Suggested Readings: | | |
| <ol style="list-style-type: none"> 1. Vinod Singhania and Monika Singhania, Corporate Tax Planning and Business Tax Procedure, Taxmann Publications, New Delhi. 2. Vinod Singhania and Kapil Singhania, Direct Tax Law and Practice, Taxman Publications, New Delhi. 3. Manoharan and Hari, Direct Tax Laws, Snow White Publications, New Delhi. 4. Girish Ahuja and Ravi Gupta, Direct Tax Law – Theory and Practice, Bharat Law House, New Delhi. | | |

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| <p>5. T G Suresh, Direct Tax Laws, CCH India, New Delhi.</p> <p>6. Monica Duggal, Corporate Tax Planning, New Age, New Delhi.</p> <p>7. Lall, B.B., Direct Taxes, Konark, New Delhi.</p> <p>8. Mehrotra and Goyal, Direct Taxes – Tax Planning and Management, Sahitya Bhavan Publications, Agra.</p> <p>9. Dinkar Pagare, Tax Laws, Sultan Chand, New Delhi.</p> <p>10. Lakhotia, Corporate Tax Planning, Lakhotia, New Delhi.</p> | |
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SPECIALISATION GROUP – C: ACCOUNTING AND FINANCE

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| Paper Code and Name | PG63T303A: Company Accounts (Syllabus as outlined in Paper Code PG63T303A of Group B) |
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| Paper Code and Name | PG63T304B: Accounting for Specialised Institutions (Syllabus as outlined in Paper Code PG63T303B of Group-B) |
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| Paper Code and Name | PG63T305C: Basics of Financial Derivatives | |
| COURSE OUTCOMES (COs) | | |
| After completing this paper, the students will be able to: | | |
| CO 1 | Develop professional who can be involved in regulation and process of derivatives trading. | |
| CO 2 | Develop the forward and future heading strategies. | |
| CO 3 | Broden the understanding of basic and advanced option pricing models. | |
| CO 4 | Develop and implement options trading strategy. | |
| CO 5 | Develop professional managing swap transactions. | |
| Unit 1 Introduction to Derivatives – | | |
| Definition and Origin of Derivatives; Derivative markets and instruments – Basic Derivatives – Forwards, Futures, Options and Swaps; uses of derivatives; Growth of Derivatives in the world and in India; classifying derivatives - stock, commodity, interest rate derivatives and currency derivatives; Process of derivative trading; regulation of derivative trading in India and role of SEBI in the development of derivative trading. | | 12 Hrs |
| Unit 2 Forwards Contracts and Pricing | | |
| Introduction – meaning and definition of forwards, key characteristics of forward contracts-payoffs from forward contracts; pricing forwards by replication-arbitrage; forward pricing on currencies and related assets; marked-to-market value of forward contract; forward rate agreement; | | 12 Hrs |
| Unit 3: Futures Contracts | | |
| Introduction – meaning and definition of futures contract, future exchanges – players, orders, settlement prices, price tick limits; position limits; standardization of futures | | 12 Hrs |

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| contracts – delivery options; pricing futures – financial and commodity; implied repo rate; implied repo rate; hedging with futures and forwards – basis risk – meaning and importance – hedge ratio; interest-rate forwards and futures – Eurodollar futures – meaning and growth; ; treasury bond and bill futures | |
| Unit 4: Options Markets and Pricing | |
| Options Markets – definition and terminology; payoffs in options; options versus forwards and futures; exchange traded options; trading –strategies – covered calls and protective puts, spreads; combinations – straddles strangles, strips and straps; others; - Option Pricing – meaning and objectives – factors affecting option value; pricing methods –pricing call options - binomial models – portfolio replication, risk-neutral probabilities and delta hedging models; pricing put options - put-call-parity theorem; BSM Model – development, assumptions and model used; option pricing and dividends; options on indices, currencies and futures; option Greeks and exotic options – meaning and types; concept of real options | 10 Hrs |
| Unit 5: : Swaps Markets and Pricing | |
| Introduction- meaning, definition, types and growth, uses of swaps; interest rate swaps – floating rate v/s fixed rate; pricing of interest rate swaps – principles – caps, floors and swapoptions; equity swaps – meaning and uses payoffs of equity swaps; currency and commodity swaps-valuing and pricing | 12 Hrs |
| Suggested Readings: | |
| <ol style="list-style-type: none"> 1. Rangarajan Sundaram and Sanjiv Das, Derivatives – Principles and Practice, McGraw Hill, New Delhi. 2. J C Hull and Sankarshan Basu, Options, Futures and other Derivatives, Pearson, New Delhi. 3. N R Parasuraman, Fundamentals of Financial Derivatives, Wiley Publications, New Delhi. 4. Sunil Parmeswaran, Fundamentals of Financial Instruments, Wiley Publications, New Delhi. 5. Janakiraman, Derivatives and Risk Management, Pearson Education, New Delhi. 6. S L Gupta, Financial Derivatives, PHI, New Delhi. 7. Kolb R W, Futures, Options and Swaps, Blackwell Publishers, New Delhi. 8. Kumar S S, Financial Derivatives, PHI, New Delhi 9. O P Agarwal, Financial Derivatives and Risk Management, HPH, New Delhi. 10. Stulz M R, Risk Management and Derivatives, Cengage Learning, New Delhi. | |

SPECIALISATION GROUP – D: FINANCE

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| Paper Code and Name | PG63T305A: Basics of Financial Econometrics | |
| COURSE OUTCOMES (COs) | | |
| After completing this paper, the students will be able to: | | |
| CO 1 | Understand the concept of Forward and Future markets and its impact on Financial decisions | |
| CO 2 | Learn various regression model, usage of SPSS and MS Excel in regression model and implications on decision | |
| CO 3 | Develop models on various financial decisions based on time series and forecasting techniques | |
| CO 4 | Develop solutions to simultaneous equation to real life situation | |
| CO 5 | Impact of decisions with respect to types of non-linear models and testing for non-linearity | |
| Unit -1: Introduction to Econometrics | | |
| Introduction: Meaning, definition and significance of econometrics; types of econometrics; methodology of econometrics – role of computer; nature and sources of data for economic analysis – time series data, cross-sectional data, pooled data and panel data; sources of data and accuracy of data; econometrics application in financial decisions, investment analysis, stock price volatility and volatility models | | 12 Hrs |
| Unit 2 Regression Model – | | |
| Introduction – Meaning and definition of regression; modern interpretation; statistical v/s deterministic relationship – regression v/s causation; terminology and notation concept of PRF and SRF; linearity in variables and parameters; stochastic disturbance term; classical regression model (CLRM) – assumptions and methods – method of Ordinary Least Squares - measurement of standard error and coefficient of determination; Two-variable Regression – hypothesis testing – confidence interval approach and test of significance; regression and Analysis of variance; reporting and evaluating regression results – normality and JB Tests; extension of two-variable model – regression through origin; functional forms of regression models; | | 12 Hrs |
| Unit – 3: Multiple Regression Analysis | | |
| Multiple Regression Analysis – notation, assumptions and interpretation; meaning of partial regression coefficient; OLS estimation of regression coefficients; R^2 and adjusted R^2 ; hypothesis testing – overall significance and individual regression coefficients; meaning and significance of dummy variables; multicollinearity, heteroscedasticity and autocorrelation | | 12 Hrs |
| Unit – 4: Time Series Econometrics | | |
| Introduction – meaning and important economic time and financial time series stationarity of data – tests of stationarity – ACF and Correlogram unit root test–ADF test; unit-root stochastic process -testing for structural changes; forecasting - approaches to economic forecasting –exponential, single equation and simultaneous equation models; ARIMA models; AR, MA and ARIMA modeling; Autoregressive (AR) and Moving Average processes, ARMA process, ARIMA process; Box-Jenkins Methodology; ARCH and GARCH Models – meaning, significance, applications and measurement models | | 10 Hrs |
| Unit – 5: Panel Data Regression and Simultaneous Equation Models | | |
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| Introduction – Meaning of panel data, uses and application; fixed effect and random effects models; properties of various estimators; nature of simultaneous equation models; equation bias; identification problem; approaches to estimation – recursive and OLS methods; ILS and 2SLS | |
| Suggested Readings: | |
| <ol style="list-style-type: none"> 1. Damodar N Gujarati, Porter Dawn and Sangeetha Gunasekar, Basic Econometrics, TMH, New Delhi. 2. Chris Brooks, Introductory Econometrics for Finance, Cambridge University Press, New Delhi 3. Banniga, Introduction to Financial Econometrics, Princeton University Press, New York. 4. Wooldridge Jeffery, Introductory Econometrics, Thomson Learning, New Delhi. 5. Neeraj Hatekar, Principles of Econometrics, An Introduction, Sage Publications, New Delhi. 6. Fan and Yao, The Elements of Financial Econometrics, Princeton University Press. 7. William H Greene, Econometric Analysis, Pearson Publications, New Delhi. 8. Rachev, Mittnik, Fabozzi, Focardi and Jasic, Financial Econometrics, Wiley Publications, New York. 9. Christopher Dougherty, Introduction to Econometrics, Oxford University Press, New Delhi. 10. Studenmund, A. H, Using Econometrics: A Practical Guide, Addison Publications, New Delhi | |

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| Paper Code and Name | PG63T305B: Financial Risk Management | |
| COURSE OUTCOMES (COs) | | |
| After completing this paper, the students will be able to: | | |
| CO 1 | Develop professionals capable of measuring and managing financial risk | |
| CO 2 | Design effective framework for the risk management | |
| CO 3 | Identify risk-return relationships of various investment alternatives | |
| CO 4 | Design and implement value at risk approaches | |
| CO 5 | Formulate effective adoption of methods of real options in corporate financial decisions | |
| Unit 1 Introduction | | |
| The Evolving World of Finance & Risk, Risk Environment in Global Banking & Finance, Episodes of Financial Crisis, Defining Risk in Asset Classes; Risk and Return, Return & Risk, Distribution, Volatility Measurement (SD,EWMA, GARCH processes, Implied Volatility, VIX), Volatility Clustering, Time Varying Volatility; | | 12 Hrs |
| Unit 2 Risk Measurement Techniques – | | |
| Market Risk Measurement Techniques, Value-at-Risk (Var), Variance-Covariance approach, expected shortfall; Measuring using Simulation Methods, Historical simulation VaR, Stress testing and back testing, P&L in historical simulations, Extreme | | 12 Hrs |

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| Value Methods, Monte Carlo methods in measuring risk, Portfolio Var using stochastic simulations. | |
| Unit 3 Sector Risk Analytics | |
| Sector Risk Analytics: Interest Rate Markets, Interest Rate Markets & Their Risk Measurement, Measurement of Duration, Convexity, M-Square, Active Portfolio Risk Management; Currency Markets, Trading & Arbitrage, Spot & forward markets dynamics, Currency Arbitrage and Carry Trade; Equity Portfolio Risk, Measuring downside exposure in equity, Explanations of various Risk terminologies & their computations(Alpha, Beta, Sharpe Ratio, Sortino Ratio, Trenor Ratio, Tracking Error). Commodity Price Risk, Commodity as alternate asset class, Spot & Future prices, Backwardation & Contango, Market, basics of commodity derivatives & their pricing | 12 Hrs |
| Unit 4: Measuring and Managing Risks | |
| Measuring and Managing Credit Risks, Credit Derivatives, Credit Risk Basics (PD, LGD), market based measurement of credit risk, Contingent claim approach and the KMV Model, Credit VaR; Credit Derivatives; Liquidity Risk, Liquidity trading and funding risks, tightness, depth and resilience in trading liquidity, marked-to-market and market-to-exit concepts, Liquidity value at risk measurement | 12 Hrs |
| Unit 5: Operational Risk | |
| Operational Risk, Categorization of Operational Risks (loss severity and loss frequency), modeling operational risk techniques; Country Risk Ratings & Implications, Country Risk Assessment (S&P Methods), Incorporating Country Risk in equity return (adjusting for country beta). | 10 Hrs |
| Suggested Readings: | |
| <ol style="list-style-type: none"> 1. R K Arora, Financial Risk Management, Wiley India, New Delhi 2. Aswath Damodaran, Strategic Risk Taking – A Framework for Risk Management, Wiley Publications, Pearson Education, New Delhi. 3. Sanjeev Sharma, Financial Engineering and Risk Management, Random Publications, New Delhi. 4. Allan M Mslz, Financial Risk Management, Wiley India, New Delhi 5. Jimmy Skoglund and Wei Chen, Financial Risk Management, Wiley India, New Delhi 6. Karen A Horcher, Essentials of Financial Risk Management, Wiley India Publications, New Delhi. 7. Peter F Christoffersen, Elements of Financial Risk Management, Academic Press, New York. 8. Raul, Mishra, Patra, Nanda and Jena, Financial Risk Management, Excel Books, New Delhi. 9. Dun and Bradstreet, Financial Risk Management, McGraw Hill, New Delhi. 10. D K Sharma, Financial Risk Management, Centrum Press, New Delhi. | |

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| Paper Code and Name | PG63T305C: Basics of Financial Derivatives (Syllabus as outlined in Paper Code PG63T303C of Group C) |
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SPECIALISATION GROUP – E: BANKING and FINANCE

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| Paper Code and Name | PG63T303A: Principles of Bank Management | |
| COURSE OUTCOMES (COs) | | |
| After completing this paper, the students will be able to: | | |
| CO 1 | Develop the individual with comprehensive knowledge of banking operation who would work at various positions of banking decision-making hierarchy. | |
| CO 2 | Formulate tools for matching assets and liabilities time sequence to avoid the risk of illiquidity. | |
| CO 3 | Identify all endogenous and exogenous variables influencing bank's lending and deposits policies and adopt management methods. | |
| CO 4 | Design suitable methods of rating of banking customers for banking functions | |
| CO 5 | Design systems of monitoring loan beneficiary performance and recovery process | |
| Unit 1 Bank Management: | | |
| Concept and objectives, Facets of bank management, functions of Bank Management – planning, organizing, controlling, coordinating and communication. | | 12 Hrs |
| Unit 2 Management of Liquidity: | | |
| of Liquidity Management, Priorities in the employment of bank funds, Problems of resource allocation. | | 10 Hrs |
| Unit 3 Management of Primary and Secondary Reserves: | | |
| Nature of Primary reserves, secondary reserves, Factors influencing, estimating liquidity needs. | | 12 Hrs |
| Unit 4: Management of credit: | | |
| Principles of sound bank lending, Factors influencing loan policy in a bank, Credit appraisal and follow-up actions. | | 12 Hrs |
| Unit 5: Management of Profitability: | | |
| Profit planning, measures to improve profitability, Management of investments, Management of deposits | | 10 Hrs |
| Suggested Readings: | | |
| <ol style="list-style-type: none"> 1. VC Joshi and V V Joshi, Managing Indian Banks, Response Books, New Delhi 2. Halen Woodruffee, Services Marketing, Macmillan, New Delhi. 3. Rajeev K. Seth, Marketing of Banking services, Macmillan Publications, New Delhi. 4. R M Srivastava, Management of Indian Financial Institutions, HPH, Mumbai. 5. P Subba Rao, Principles and Practice of Bank Management, HPH, Mumbai. 6. M Bhole, Financial Institutions and Markets, TMH, New Delhi | | |

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| 7. H R Machiraju, Indian Financial System, Vikas Publications, New Delhi 8. R M Srivastava, Management of Commercial Banks, Pragati Books, Meerut. 9. K C Shekar, Theory and Practice of Banking, Vikas, Delhi 10. Vasant Desai, Indian Financial System, Himalaya, Mumbai | |
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| Paper Code and Name | PG63T305B: Financial Risk Management (Syllabus as outlined in Paper PG63T305B of Group D) |
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| Paper Code and Name | PG63T305C: Basics of Financial Derivatives (Syllabus as outlined in Paper PG63T305C of Group C) |
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(Meant for Students of Other Departments)

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| Paper Code and Name | PG63T307: (OEC) Digital Marketing | |
| | COURSE OUTCOMES (COs) | |
| | After completing this paper, the students will be able to: | |
| CO 1 | Develop individual capable of rendering services in digital activity | |
| CO 2 | Design appropriate product, promotion and pricing strategies | |
| CO 3 | Formulate policies for effective combination of social marketing channels | |
| CO 4 | Identify the profile of various users groups and integrate with networking models | |
| CO 5 | Equip learners on security and ethical issues in use of digital marketing issues. | |
| | Unit 1 Digital Marketing – | |
| | Meaning, Understanding digital marketing process, Evolution of Digital Marketing from traditional to modern era, Role of Internet; Current trends, Drivers of the new marketing environment, Digital Marketing Mix | 12 Hrs |
| | Unit 2 Mobile Marketing | |
| | Meaning, Advantages and disadvantages of mobile marketing, Mobile Advertising, Forms of Mobile Marketing. | 12 Hrs |
| | Unit 3 Social Media Marketing I – | |
| | Meaning, understanding existing social media platforms, penetration and characteristics; Face book Marketing-meaning, Best practices for Face book advertising, Understanding Face book best practices. | 10 Hrs |
| | Unit 4: Social Media Marketing II- | |
| | LinkedIn Marketing: - Introduction and Importance of LinkedIn Marketing, Twitter Marketing: - Introduction to Twitter Marketing, how twitter Marketing is different than other forms of digital marketing, Digital Marketing Strategies through Instagram and Snap chat. | 12 Hrs |
| | Unit 5: Email Marketing: | |
| | Advantages and disadvantages of Email marketing, Types of email marketing, setting up email marketing account, Best platforms to do email marketing. | 10 Hrs |
| | Suggested Readings: | |
| | 1. Seema Gupta, Digital Marketing, McGraw Hill, New Delhi 2. Ian Dodson, The Art of Digital Marketing, Wiley India, New Delhi | |

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| <p>3. Puneet Singh Bhatia, Fundamentals of Digital Marketing, Pearson, New Delhi.</p> <p>4. Vandana Ahuja, Digital Marketing, Oxford University Press, New Delhi</p> <p>5. Philip Kotler, Marketing – Moving from Traditional to Digital, Wiley India, New Delhi</p> <p>6. Melissa S. Barker Donald I. Barker Nicholas F. Bormann Debra Zahay Mary Lou Roberts, Social Media Marketing: A Strategic Approach, Cengage, New Delhi</p> <p>7. Ward Hanson , Kirthi Kalyanam. Internet Marketing and E-Commerce, Cengage. New Delhi.</p> <p>8. Roberts and Zahay Internet Marketing: Integrating Online and Offline Strategies Cengage, New Delhi</p> <p>9. Ragavendra K. and Shruthi P. Digital Marketing Himalaya, Mumbai</p> <p>10. Nitin C. Kamat, Chinmay Nitin Kamat, Digital Social Media Marketing Himalaya, New Delhi</p> | |
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M.COM. IV SEMESTER

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| Paper Code and Name | PG63T401: Business Communication and Networking | |
| COURSE OUTCOMES (COs) | | |
| After completing this paper, the students will be able to: | | |
| CO 1 | Design suitable analogue and digital modals for data communication | |
| CO 2 | Integrate wired and wireless media for effective communication | |
| CO 3 | Develop individuals capable of developing network topologies and network devices | |
| CO 4 | Identify relative merits and demerits of wire wireless communication | |
| CO 5 | Develop system capable of reduces errors in communication | |
| | | Teaching Hrs (Max. 64) |
| Unit 1: Fundamental of data communication and networking: | | |
| Introduction – Data Communication, Networks, Internet, Intranet, Protocols, OSI and TCP/IP Models Addressing. Physical Layer – Signals, Analog, Digital, Analog VS Digital, Transmission impairment, Data Rate Limits, Performance. Digital Transmission – Line Coding (Umipolar, Polar, Biphasic), Block Coding (4B/5B Encoding), Analog to digital conversion, PCM, Transmission Modes | | 12 Hrs |
| Unit 2: Transmission media and switching: | | |
| Transmission Media – Guided and Unguided. Comparison between wired and wireless media Switching – Switching, Circuit-Switched Circuit Switching Networks, Concepts, Control Signalling, Soft switch Architecture, Packet switching, Pocketsize, X.25, Frame Relay, ATM, Message Switching. Address mapping – static mapping, dynamic mapping. ARP- need, methods, need of RARP and ICMP. Definition of fragmentation and reassembly | | 10 Hrs |
| Unit 3: Network topologies and network devices: | | |
| Introduction to Topology, The Technical Connotation of Topology, What are the Basic Types of Topology. How Is the Physical Topology Classified? An Overview of network, Types of network, need and concept of network devices. Connecting Devices-discussion on Routers, switches, repeaters, Bridges, Switches and Gateways. Ways of accessing the | | 12 Hrs |

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| internet- Dial-up access, SLIP, PPP, leased lines, DSL basics, internet access by cable. Modems-basics, types, operation, applications | |
| Unit 4: Error detection, correction in wire wireless communication: | |
| Error correction and detection. Types of errors. Detection VS Correction, Block Coding, Hamming Distance, Wired LAN – LLC. MAC, Ethernet, Ethernet frame, Addressing, Concept of MBase, V Ethernet, Bridged, Switched, Full Duplex Ethernet, Concept of Fast and Gigabit Ethernet Wireless LAN- Introduction to WLAN (Architecture Hidden Exposed Station Problem) Introduction to Bluetooth and Architecture, Cellular telephony, Concept of 3G, 4G, 5G cellular telephony | 10 Hrs |
| Unit 5: Network management technology: | |
| Introduction to system and network security, security attacks, security services and mechanisms, Security at Application Layer, Firewalls and their types. DMZ, Limitations of firewalls, Intruders, Intrusion detection (Host based, Networked, Distributed), Viruses and related threats, virus countermeasures. Denial of service attacks, Hacking, Security policies and plan, Strategies for a secure network | 12 Hrs |
| Suggested Readings: | |
| <ol style="list-style-type: none"> 1. Data Communications and Networks- 2nd edition -Achyut S Godbole- and Atul Kahate Tata McGraw-Hill 2. Data Communications and Networking – 5th Edition- B A Forouzan- Tata McGraw-Hill. 3. Computer Networks- 4th Edition- Andrew S Tanenbaum- Pearson-Prentice Hall 4. Computer Networking - James F. Kurose and Keith W. Ross- PEARSON 5. Computer Communications and Networking Technologies - Michael A. Gallo and William M. Hancock BROOKS and COLE. 6. Computer Networks and Internets -Douglas E. Comer- PEARSON. 7. Data and Computer Communications- Eighth Edition- William Stallings- Pearson Education. 8. Refer the course contents at NPTEL website of IIT Khargapur of course- Communication Networks and Switching. 9. Network Security Bible, 2nd edition, Eric Cole, Wiley Publishers. Data communication and networks –James Irvine and David Harley- Publishers: Wiley India | |

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| Paper Code and Name | PG63T402: Corporate Governance | |
| COURSE OUTCOMES (COs) | | |
| After completing this paper, the students will be able to: | | |
| CO 1 | Design effective monitoring mechanisms for reducing agency related issues | |
| CO 2 | Underline to the management on the relative significance of ownership structure and governance performance | |
| CO 3 | Develop appropriate compensative plans to attract to retain and motivate managers capable of exemplary performance | |
| CO 4 | Develop effective borrowings methods of non-compliance corporate governance codes | |
| CO 5 | Compare and corporate governance standards to design an appropriate code | |
| PARTICULARS | | Teaching Hrs (Max. 64) |

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| Unit 1: Introduction to Corporate Governance | |
| Meaning and significance of corporate governance; relation between governance, economic development and firm performance; differences between governance, law, management and accounting; agency theory and agency conflict – types of conflict and costs; mechanism – internal v/s external – concentrated ownership, managerial ownership and institutional ownership- types of blockholders; financial and dividend policies; gatekeepers – meaning, types and role in governance; judiciary; investors activism; role of media; corporate governance models – US/UK model, European model and Japanese model | 12 Hrs |
| Unit 2: Corporate Governance in India | |
| Evolution and growth of corporations in India; ownership pattern of Indian Companies - family-managed and widely-held; governance models in India - managing agency model, business-house model and US/UK model; evolution of business houses/groups and classification; pyramid structure of ownership and tunneling; progress of governance in India; governance standards in public sector enterprises, banking and insurance companies | 10 Hrs |
| Unit 3: Corporate Boards and Governance | |
| Meaning, role and functions and types of corporate boards; legal powers boards in India; board functions – traditional and strategic; theories relating to strategic role of boards and functions; determinants of board effectiveness-size, composition, information, compensation, meetings and evaluation of board performance; role and functions of board chairman; duties and responsibilities of directors; Socrates directors – meaning and principles; board dynamics; succession planning; role and responsibilities of CEOs vis-à-vis governance | 12 Hrs |
| Unit 4: Board Committees : | |
| Need, objectives, types, number and functions of board committees-audit, compensation, nomination, environment, risk, strategic committees, etc.; requirements for effective board committees; determinants of board committees in companies; effect of board committee on corporate governance standards | 12 Hrs |
| Unit 5: Governance Committees in India and Outside | |
| Committees in UK - Cadbury, Hampel, Greenbury, Smith and Combined Code; Kings Committee recommendations, OECD principles of governance; Governance Committees in India - CII, Birla, Naresh Chandra, Narayan Murthy and Kotak Committees - major recommendations; listing agreement and clause-49; role of SEBI in enforcement of governance code; extent of compliance of governance code in India | 10 Hrs |
| Suggested Readings: | |
| <ol style="list-style-type: none"> 1. N Balasubramanian, Corporate Governance and Stewardship, TMH, New Delhi 2. N Balasubramaniam, Corporate Boards and Governance, Sterling Publishers, New Delhi. 3. A C Fernando, Corporate Governance – Principles, Policies and Practices, Pearson Education, New Delhi. 4. Sandeep Goel, Corporate Governance – Principles and Practices, McGraw Hill, New Delhi 5. Jayati Sarkar and Subrata Sarkar, Corporate Governance in India, Sage Publications, New Delhi. 6. Subash Chandra Das, Corporate Governance in India, PHI, New Delhi. | |

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| <p>7. Thomas Clarke, International Corporate Governance, Routledge Publishers, London.</p> <p>8. Donald Chew and Gillan, Corporate Governance at the Crossroads: A Book of Readings; McGraw Hill, New York.</p> <p>9. Robert Monks and Nell Minnow, Corporate Governance, Blackwell Publishing, Singapore.</p> <p>10. Soloman and Soloman, Corporate Governance and Accountability, Wiley Publications, New Delhi</p> | |
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SPECIALISATION GROUP - A: COST MANAGEMENT AND CONTROL

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| Paper Code and Name | PG63T403A: Strategic Cost Management | |
| COURSE OUTCOMES (COs) | | |
| After completing this paper, the students will be able to: | | |
| CO 1 | Develop individuals with advanced Knowledge of strategic cost management capable of serving corporates | |
| CO 2 | Design algorithm of implementing activity-based costing in business activities | |
| CO 3 | Identify factors having bearing on cost elements in various phases of product life cycle | |
| CO 4 | Monitor the operations of just in time and integrate it with logistic management | |
| CO 5 | Coordinate on the linkages among various parts involved in strategic cost methods | |
| PARTICULARS | | Teaching Hrs (Max. 64) |
| Unit 1: Activity Based Costing: | | |
| Inadequacies of traditional methods of overhead absorption, concept of ABC, Kaplan and Cooper's approach to ABC, cost drivers and cost pools, main activities and its cost drivers, allocation of overhead under ABC – characteristics, steps, implementation and benefits of ABC system. | | 12 Hrs |
| Unit 2: Learning Curve Model: | | |
| Concept and phases of learning curve, graphical representation, learning curve applications and factors affecting learning curve, experience curve | | 10 Hrs |
| Unit 3: Life Cycle Costing: | | |
| Concept and characteristics, activities and phases in product life cycle; short product and extension of product life cycle, Turning Point Indices in product life cycle | | 12 Hrs |
| Unit 4: Just-In-Time approach: | | |
| Concept, philosophy of JIT, sources of waste, aims and objectives of JIT, features and methodology in implementation of JIT, planning for adoption and limitations of JIT costing | | 10 Hrs |
| Unit 5: Target Costing and Throughput Accounting: | | |
| Target costing- meaning, definitions, scope, significance of target costing; throughput accounting- meaning, definitions, scope and significance of throughput accounting | | 12 Hrs |
| Suggested Readings: | | |

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| <ol style="list-style-type: none"> 1. S P Jain and K L Narang, Advanced Cost Accounting, Kalyani Publications, Ludhiana. 2. Colin Drury, Cost and Management Accounting, Cengage Publications, New Delhi. 3. Ravi M Kishore, Business Strategy and Strategic Cost Management, Taxmann Publications, New Delhi. 4. Robert Kaplan and Anthony Atkinson, Advanced Management Accounting, PHI, New Delhi. 5. Horngren, Foster and Datar, Cost Accounting: A Managerial Emphasis, PHI, New Delhi. 6. Edward Blocher, Cost Management: A Strategic Emphasis, TMH, New Delhi. 7. Hilton, Cost Management, TMH, New Delhi. 8. Shank and Govindrajana, Strategic Cost Management, Simon and Schuster, New York. 9. Kanhaiya Singh, Management Accounting: Concepts and Strategic Costing Decisions, Wiley India Pvt Ltd, New Delhi. 10. Lin Thomas, Cases and Readings in Strategic Cost Management, McGraw Hill Publications, New York | |
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| Paper Code and Name | PG63T403B: Quantitative Methods for Cost Accountants: | |
| COURSE OUTCOMES (COs) | | |
| After completing this paper, the students will be able to: | | |
| CO 1 | Design effective cost minimisation and optimisation | |
| CO 2 | Identify areas of applicability's of assignment techniques | |
| CO 3 | Develop PERT and CPM network models for business entities involved in project implementation | |
| CO 4 | Priorities quantitative techniques based on cost and performance standards | |
| CO 5 | Chalk out areas of applicability of linear programming models | |
| PARTICULARS | | Teaching Hrs (Max. 64) |
| Unit 1: Introduction: | | |
| Meaning and definition of quantitative techniques, linkage between business decision making and quantitative techniques, different quantitative techniques, areas for application of quantitative techniques in business | | 12 Hrs |
| Unit 2: Linear programming: | | |
| Meaning and objectives of linear programming, application areas, assumptions of linear programming, application of linear programming technique for profit maximization and cost minimization problems, graphic and simplex methods, duality and post-optimality analysis | | 12 Hrs |
| Unit 3: Transportation technique: | | |

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| Meaning and objectives, areas for application, formulation of transportation problems, steps involved in finding the optimal solution, methods of obtaining initial solution, methods of testing optimality of feasible solution, unbalanced transportation problem, degeneracy in transportation problem | 14 Hrs |
| Unit 4: Assignment technique: | |
| Meaning and objectives, areas of application, peculiarities of assignment problems, methods solving an assignment problem, complete enumeration method, simplex method, transportation method, and Hungarian method, constrained assignment problem, unbalanced assignment problem, assignment problem and minimization case, traveling salesman problem | 14 Hrs |
| Unit 5: Techniques for project cost management: | |
| Drawing an arrow network and numbering the events, estimation of jobs, duration and concept of critical path and probability consideration, assumptions in PERT analysis, crashing a network and determining of project cost trade off, scheduling a network with various constraints like manpower, equipment, etc | 12Hrs |
| Suggested Readings: | |
| <ol style="list-style-type: none"> 1. N D Vohra, Quantitative Techniques for Management, TMH, New Delhi. 2. M P Gupta and R B Khanna, Quantitative Techniques for Decision Making, PHI, New Delhi. 3. J K Sharma, Quantitative Techniques for Management, Trinity Press, New Delhi. 4. Satyadevi C, Quantitative Techniques, S Chand and Sons, New Delhi. 5. P C Tulsian and Vishal Pandey, Quantitative Techniques – Theory and Problems, Pearson Education, New Delhi. 6. Jaisankar S, Quantitative Techniques for Management, Excel Books, New Delhi. 7. Levin and Kark Patrika, Quantitative Approaches to Management, TMH, International edition, Singapore. 8. Barry Render, Ralph Stair and Michael Hanna, Quantitative Techniques for Management, Pearson Education, New Delhi. 9. Ramanath and R Shringi, Quantitative Techniques for Management, HPH, Mumbai. 10. Leonard W.Hein, The Quantitative Approaches to Management Decisions,PHI, New Delhi | |

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| Paper Code and Name | PG63T403C: COST AND MANAGEMENT AUDIT: |
| COURSE OUTCOMES (COs) | |
| After completing this paper, the students will be able to: | |
| CO 1 | Design appropriate blend of cost and management programme |
| CO 2 | Generate cost audit for wider circulation among the members of management team |
| CO 3 | Undertake or resolve basis in business entities corporate social cost benefit analyses |
| CO 4 | Chalk in programmes for effective implementations of internal audit programme |

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| CO 5 | Design audit programme of NGOs, SHGs, Municipalities etc and compete audit programmes | |
| PARTICULARS | | Teaching Hrs (Max. 64) |
| Unit 1: Cost Audit: | | |
| Nature, Scope, utility and Advantages of Cost Audit; Companies (Cost Records and Audit) Rules, 2014. Professional Ethics, Misconduct, Offences and Penalties; Format of Cost Audit Report – XBRL – Salient Features Section Reporting issues under Cost Audit, cost auditing and assurance standards | | 12 Hrs |
| Unit 2: Cost Accounting Standards: | | |
| meaning, objectives, significance, generally accepted costing principles, cost accounting standard board, cost accounting standard setting process, cost accounting standards, (1, 3,6,7,8,9,10, and 11) | | 10 Hrs |
| Unit 3: Management Audit: | | |
| Meaning, Nature, Scope, utility, Energy Audit, Efficiency Audit, Propriety Audit and Systems Audit . Evaluation of Corporate Image - Corporate Development Audit – Impact of environmental pollution, Social Cost Benefit Analysis, Corporate Social Audit and Safety audit | | 12 Hrs |
| Unit 4: Internal Audit: | | |
| Concept of Internal Audit, Operational Audit and other related issues ; Provisions of Internal Audit under Companies Act, 2013; Audit Planning, Audit Programme, Audit working papers . Receivables Audit, Reporting to Management | | 10 Hrs |
| Unit 5: Audit of Services and Local Bodies: | | |
| Audit of Hospitals, Hotels, educational Institutions, Co-operative Societies, Self Help Groups, Non-Governmental Organizations (NGOs), corporations, municipalities, Panchayats | | 12 Hrs |
| Suggested Readings: | | |
| <ol style="list-style-type: none"> 1. Jain Abhishek G, Cost and Management Audit, Himalaya Publishing House (HPH), New delhi 2. Robert Kaplan and Anthony Atkinson, Advanced Management Accounting, PHI, New Delhi. 3. Arora M.N., Cost Management, Himalaya Publishing House (HPH), New delhi 4. Saxena, V/ Vashist, C., Advanced Cost and Management Accounting, Sultan Chand and Sons 5. Colin Drury, Cost and Management Accounting, Cengage Publications, New Delhi 6. Edward Blocher, Cost Management: A Strategic Emphasis, TMH, New Delhi. 7. Pandey I.M., Management Accounting, Vikas Publications, New Delhi. 8. Kanhaiya Singh, Management Accounting: Concepts and Strategic Costing Decisions, Wiley India Pvt Ltd, New Delhi. 9. Cost and Management Audit by J.G. Tikha, ENCOMS BOMBAY 10. Cost and Management Audit by Datta Chowdary | | |

SPECIALIZATION GROUP - B: ACCOUNTING AND TAXATION

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| Paper Code and Name | PG63T403A: Contemporary Issues in Accounting: | |
| COURSE OUTCOMES (COs) | | |
| After completing this paper, the students will be able to: | | |
| CO 1 | Design effective methods of accounting for price level changes | |
| CO 2 | Develop professional capable of accounting for human resource in financial statements | |
| CO 3 | Develop effective system of identifying majoring recording and reporting of social and environmental performance | |
| CO 4 | Educate top echelons of business entities on the relative significance of socio environmental performance | |
| CO 5 | Design appropriate error detection mechanisms and effective management | |
| PARTICULARS | | Teaching Hrs (Max. 64) |
| Unit 1: Inflation Accounting: | | |
| Introduction – meaning, objectives and significance of inflation accounting; limitations of historical cost accounting; methods of accounting for inflation – General Purchasing Power and CCA methods – measurement of net monetary gain, COSA, gearing adjustment and preparation of Annual Accounts as per GPP and CCA; Guidance note of ICAI on price level accounting | | 12 Hrs |
| Unit 2: Human Resource Accounting (HRA): | | |
| Meaning, objectives, significance and development of HRA; issues involved in HRA; methods for valuation of human resources; accounting methods as developed for HRA; HRA practices in the World and in India | | 10 Hrs |
| Unit 3: Social and Environmental Accounting: | | |
| Meaning, objectives and significance of social accounting; theories, process and scope, concepts of social accounting theory; recent development in social reporting - GRI, UN Global Compact, Accountability Assurance Standard, etc; CSR – meaning and objectives; legal provisions in India; preparation of Social Cost Benefit Analysis; Social Audit; Environmental Accounting – definition, meaning, objectives, significance and classification; EFA - Recognition and Accounting for Environmental Assets, Liabilities and Contingent Liabilities; EMA – cost classification and uses of EMA; GRI Guidelines and Measurement; EA in India; concept, methods and application of shadow pricing; carbon credit and carbon accounting - meaning and development; environmental audit | | 12 Hrs |
| Unit 4: Accounting for Intangibles: | | |
| Meaning, objectives, significance and classification of intangibles; valuation and accounting methods; AS – 26 and its application in accounting for Intangibles in India; meaning, objectives, significance and methods of brand accounting and valuation; concept, meaning, objectives and significance of measurement of organizational capital and intellectual capital. | | 10 Hrs |
| Unit 5: Creative Accounting : | | |

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| Meaning, definitions, causes, techniques, extent and effects of creative accounting, ethical issues involved in creative accounting; determinants of creative accounting practices; detecting and control of creative accounting; creative accounting practices in India – Role of SEBI, stock exchanges, SFIO, etc., Forensic Accounting- meaning, objectives and role of forensic accounting | 12 Hrs |
| Suggested Readings: | |
| <ol style="list-style-type: none"> 1. S N Maheswari and S K Maheswari, Advanced Accounting – Vol II, Vikas Publications, New Delhi. 2. R L Gupta and Radhaswamy, Advanced Accounting – Vol 2, Sultan Chand and Sons, New Delhi. 3. S K Chakravarthy, Topics in Accounting and Finance, OUP, New Delhi. 4. Shashi Gupta and Arun Mehra, Contemporary Issues in Accounting, Kalyani Publishers, Ludhiana. 5. Thomas G Evans, Accounting Theory: Contemporary Accounting Issues, Cengage Learning, New Delhi. 6. Arunkumar Bose and Malayendu Saha, Studies in Accounting and Finance – Contemporary Issues and Debates, Pearson Education, New Delhi. 7. N P Agarwal and S C Jain, Contemporary Issues in Accounting, RBSA Publishers, Delhi. 8. Eric Flamholtz, Human Resource Accounting: Advances in Concepts, Methods Applications, Springer Publications, New York. 9. Naser, Creative Financial Accounting – Its nature and Use, Pearson Education, London. 10. Griffiths Ian, New Creative Accounting – How to Make Your Profits What You Want them to be; Macmillan Publications, New York | |

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| Paper Code and Name | PG63T404B: Corporate Tax Planning (GST and Customs)–II: | |
| COURSE OUTCOMES (COs) | | |
| After completing this paper, the students will be able to: | | |
| CO 1 | Identify the structure and modalities involved in levying of GST regime. | |
| CO 2 | Develop individuals capable of managing GST regime in business entities. | |
| CO 3 | Generate input tax credit reforms and device process of recouping the same. | |
| CO 4 | Generate GST returns on a regular basis and upload the same. | |
| CO 5 | Properly account for GST related transactions and incorporate data generated in management reports. | |
| PARTICULARS | | Teaching Hrs (Max. 64) |
| Unit 1: Introduction : | | |
| Meaning, scope and significance of GST; principles of subsumation and taxes subsumed; classification of goods and services and GST rates; GST model in India – CGST, SGST and IGST; GST Administration in India – GST Council - functions and challenges; GST Network – objectives structure, administration and functions; operational aspects of GST–process of registration for manufacturer, service provider and dealer, etc; amendment and cancellation of registration; tax invoice, credit and debit notes; accounts and records; filing of returns – forms, time schedule; assessment, payment of tax | | 12 Hrs |

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| Unit 2: Levy and Collection of Tax (HRA): | |
| CGST Act, 2017 – levy and collection of central and state GST, composition levy, taxable person, power to grant exemption from tax; Time and Value of Supply – time of supply of goods and services; change in rate of tax in respect of supply of goods or services; value of taxable supply; Illustrative problems | 12 Hrs |
| Unit 3: Valuation of Goods and Services under GST: | |
| Introduction to valuation under GST, meaning and types of consideration; valuation rules; other cases for valuation of supply, imported services and goods; valuation for discount; transaction value – meaning and condition; inclusive and exclusive discount; methods of valuation – computed value, residual value method; rejection of declared value; Illustrative problems | 10 Hrs |
| Unit 4: Input Tax Credit System: | |
| Introduction, meaning of Input Tax Credit, eligibility and conditions for taking Input Tax Credit – CGST, SGST and IGST; recovery of Input Tax Credit and interest thereon, taking input tax credit in respect of inputs sent for job work, reverse charge, manner of distribution of credit by input; service distributor; Illustrative problems | 10 Hrs |
| Unit 5: Tax Planning and Customs Duty: | |
| – Scope and coverage of customs law, nature, types, classification, rates and valuation of customs duty; exemptions, remissions, demand, recovery and refunds in customs, export schemes, duty drawbacks, types of valuation for Customs Duty – tariff value, transaction value; methods of valuation; general provisions about baggage | 12 Hrs |
| Suggested Readings: | |
| <ol style="list-style-type: none"> 1. Keshav Garg, GST Ready Reckoner, Bharat Law House, Delhi. 2. V S Datey, GST Ready Reckoner, Taxmann’s Publications, New Delhi. 3. Raman Singla and Pallavi Singla, Simplified Approach to GST – A Ready Referencer, Young Global Publications, Delhi. 4. S S Gupta, GST – Law and Practice, Taxmann’s Publications, New Delhi 5. Rajat Mohan, Illustrated Guide to GST, Bharat Law House, Delhi. 6. Anjali Agarwal, GST: Impact on the Indian Economy, New Century Publications, Delhi. 7. Rakesh Garg and Sandeep Garg, GST Laws Manual: Acts, Rules and Forms, Bloomsbury India, New Delhi. 8. Atul Kumar Gupta, GST – Concept and Roadmap, LexisNexis Publications, New Delhi. 9. The Central Goods and Services Tax Act and Rules, 2017. 10. The Karnataka Goods and Services Tax Act, 2017, Karnataka Law Journal Publications, Bangalore. | |

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| Paper Code and Name | PG63T405C: International Taxation: |
| COURSE OUTCOMES (COs) | |
| After completing this paper, the students will be able to: | |
| CO 1 | Design an appropriate system of international taxation so as to avoid double taxation and other issues. |
| CO 2 | Devise effective relief measures to ameliorate the effect of double taxation. |
| CO 3 | Generate management reports on the effects of harmful tax practices. |
| CO 4 | Coordinate with both national and international levels regulating agencies on taxation. |

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| CO 5 | Develop system of integrating of domestic taxation with international taxation matters at company and national levels. | |
| PARTICULARS | | Teaching Hrs (Max. 64) |
| Unit 1: Basic principles of International Tax Law : | | |
| - Jurisdiction to Tax; limits on tax Jurisdiction; Taxes and Tax systems- practices in Exercising tax Jurisdiction, Use of residence, domicile, citizenship as connecting factors, determination of residence of individuals and corporations; sources of income and gains, issues due to change of residence/citizenship | | 12 Hrs |
| Unit 2: International Double Taxation: | | |
| - Causes of international double taxation/Conflicts of residence and source, conflicting definitions of connecting factors, other causes; Methods of relief from international double taxation/ relief by credit, relief by exemption and other methods | | 12 Hrs |
| Unit 3: Transfer pricing and Double Taxation Conventions (DTCs): | | |
| - approaches to the determination of profits of branches and associated enterprises- Unitary taxation (Global formulary apportionment), arms length approaches, OECD transfer pricing guidelines | | 10 Hrs |
| Unit 4: International Tax avoidance: | | |
| - Tax heavens; approaches to identification of tax heavens- blacklists, white lists, gray lists, work of OECD forum on harmful tax practices, features of most commonly used tax heavens, domestic law approaches to international tax avoidance | | 12 Hrs |
| Unit 5: Indirect taxes and international Taxation: | | |
| - Origin and destination basis for indirect taxes, GATT and GATS rules and limitations in border tax adjustments, WTO rules and taxes, cross border mergers- issues and solutions | | 10 Hrs |
| Suggested Readings: | | |
| <ol style="list-style-type: none"> 1. Williams, David W., Trends in International Taxation, (Amsterdam, International Bureau of Fiscal Documentation, 1991) [ISBN: 90.70125-53.6] 2. Baker, Philip, Double Taxation Conventions and International Tax Law, (London, Sweet and Maxwell, 3rd edition, loose-leaf, 2001) [ISBN: 0-421-67360-5] 3. Ogle, Adrian, Principles of International Taxation (London, Interfisc Publishing, 1993) [ISBN 0 952 0442 0 X] 4. Qureshi, Asif, The Public International Law of Taxation: Text, Cases and Materials (London, Kluwer Law International, 1994) [ISBN 1 85333 950 4] 5. Rohatgi, Roy Basic International Taxation – Volume 1 (Principles) (Taxmann Allied Services PVT Ltd) [ISBN 817496732X] 6. Vogel, Klaus, Double Taxation Conventions, (London, Kluwer Law International, 3rd edition, 1997) [ISBN: 978-0-906524-06-0] 7. Tolley’s International Corporate Tax Planning (London, Tolley’s Publishing 2002) [ISBN: 0-7545- 1339-4] 8. Miller, A and Oats, L, Principles of International Taxation (Tottel Publishing 2009,) [ISBN 1847663214] £79.80. Available from www.tottelpublishing.com and www.amazon.co.uk 9. Russo, R (Editor), Finnerty, CJ (Author), Merks, P (Author), Pettricione M, (Author), Fundamentals of International Tax Planning (IBFD July, 2007) [ISBN 978-90-8722-016-7] available from www.ibfd.org | | |

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| 10. Vinod Singhania and Kapil Singhania, Direct Tax Law and Practice, Taxman Publications, New Delhi. | |
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SPECIALISATION GROUP - C: ACCOUNTING AND FINANCE

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| Paper Code and Name | PG63T403A: Contemporary Issues in Accounting: (Syllabus as outlined in Paper Code PG63T403A of Group B) |
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| Paper Code and Name | PG63T403B: Business Analysis and Valuation: | |
| COURSE OUTCOMES (COs) | | |
| After completing this paper, the students will be able to: | | |
| CO 1 | Design appropriate business valuation models keeping in mind the nature and size of business. | |
| CO 2 | Develop linkages between industry analysis, competitive strategy analysis and corporate strategy analysis. | |
| CO 3 | Equip in individuals all the linkages between cashflow, discount rate and value of the firm. | |
| CO 4 | Devise accounting reports to be used in managerial decision making. | |
| CO 5 | Develop comparative valuation models applicable to multitude actions of business managers | |
| PARTICULARS | | Teaching Hrs (Max. 64) |
| Unit 1: Introduction: | | |
| Concept and objectives of business valuation; types of business valuation – assets, liabilities, earnings, securities valuation; uses of valuation; approaches to valuation – book value, liquidation, replacement and break-up value; cash flow and dividend discount models; P/E multiples, pitfalls in valuation – bias, uncertainty and complexity | | 12 Hrs |
| Unit 2: Business Valuation Tools: | | |
| Strategy Analysis – industry analysis – industry structure and profitability; Porter’s Five-Forces Mode; competitive strategy analysis – sources of competitive advantage; corporate strategy analysis – sources of value creation; accounting analysis – framework for financial reporting; factors influencing accounting quality; steps in accounting analysis; pitfalls in accounting analysis; implementing accounting analysis | | 10 Hrs |
| Unit 3: Estimating Discount Rate and Cash Flows: | | |
| Estimating Weighted Average Cost of Capital – cost of debt, cost of preferred stock and cost of equity; selection of weights; measuring cash flows – earnings – adjustments, tax effect, reinvestment needs, changes in working capital; equity cash flows – dividends; estimating growth rate and terminal value | | 12 Hrs |
| Unit 4: Discounted Cash Flow Models: | | |
| Dividend discount models – Gordon, two-stage and three-stage growth models; free cash flow to equity models; free cash flow v/s dividend discount models; firm valuation – free cash flows to all claim holders model and adjusted present value approach – two | | 12 Hrs |

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| stage and three stage approach; excess return models – economic value added; capital structure and firm value; relative valuation – earnings multiples, book value or replacement value multiples, revenue multiples, sector-specific multiples; equity multiples – P/E multiples, price to book ratio, price to sales ratio | |
| Unit 5: Valuation Applications: | |
| Security analysis – meaning and objectives; approaches and process of security analysis; credit analysis – meaning, objectives and process; mergers and acquisitions – reasons and acquisition pricing – value of synergy; corporate financing policies – debt and dividend policies – cost of distress; value of control – meaning and approaches; employee equity options and compensation; valuation of intangibles | 10 Hrs |
| Suggested Readings: | |
| <ol style="list-style-type: none"> 1. Palepu, Healy and Bernard, Business Analysis and Valuation, Cengage Learning, New Delhi. 2. Prasanna Chandra, Corporate Valuation and Value Creation, TMH, New Delhi. 3. Erik Peek, Business Analysis and Valuation, Cengage Learning, New Delhi. 4. Aswath Damodaran, Damodaran on Valuation, John Wiley Publications, New Delhi. 5. Shannon P Pratt, Business Valuation – Discounts and Premiums, John Wiley, New Delhi. 6. Wayne Lonergan, Valuation of Businesses Shares and Other Equity, Viva Books, New Delhi. 7. Enrique R Arzac, Valuation for Mergers, Buyouts and Restructuring, John Wiley, New Delhi. 8. Sudipto Bhattacharya, Theory of Valuation, World Scientific British Library, Mumbai. 9. Adamson and Adamson, Valuation of Company Shares and Business, Law Book Company, Allahabad. 10. Mercer, Business Valuation, John Wiley, New Delhi | |

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| Paper Code and Name | PG63T403C: Project Finance: | |
| COURSE OUTCOMES (COs) | | |
| After completing this paper, the students will be able to: | | |
| CO 1 | Develop professionals capable of managing effective execution and control of project plans. | |
| CO 2 | Design system of forewarning cost and time overview | |
| CO 3 | Develop individuals capable of generating management reports at various stages of project management. | |
| CO 4 | Generate reports for decision making on various mechanisms of project financing. | |
| CO 5 | Devise effective blend of financial and organisational control techniques for timely completion of projects | |
| PARTICULARS | | Teaching Hrs (Max. 64) |
| Unit 1: Introduction: | | |

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| Meaning of Projects and types of projects; generation and screening of project idea; objectives of project planning, monitoring and control- need, phases, project construction alternatives, control requirement and functions. Project life cycle; project manager, turnkey projects | 12 Hrs |
| Unit 2: Project Preparation: | |
| Technical feasibility, estimation of costs, demand analysis and - commercial viability; risk analysis, collaboration agreements; financial planning; estimation of fund requirements, sources of funds; loan syndication for the projects, tax considerations in project preparation and the legal aspects | 10 Hrs |
| Unit 3: Project Appraisal: | |
| Business Criterion of growth, liquidity and profitability, social cost - benefit analysis in public and project sectors, investment criterion and choice of techniques; estimation of shadow prices and social discount rate | 12 Hrs |
| Unit 4: Network Techniques for Project Management: | |
| Development of project network; time estimation; determination of critical path, scheduling when resources are limited; PERT and CPM Models; Network cost system | 10 Hrs |
| Unit 5: Project Review and Control: | |
| Initial review- control of project in progress and post audit; performance evaluation; abandonment analysis; behavioural issues in project abandonment; Project direction- co-ordination and control, project performance control- schedule control and cost control - performance indicators- performance improvement | 12 Hrs |
| Suggested Readings: | |
| <ol style="list-style-type: none"> 1. Prasanna Chandra, Projects - Planning, Analysis, Selection, Implementation and Review, TMH, New Delhi. 2. Clifford Gray, Project Management – Managerial Process, TMH, New Delhi. 3. Khanna S, Project Evaluation and Cost Overruns, Bharat Law House, New Delhi. 4. Bhareesh M Patel, Project Management, Vikas Publications, New Delhi. 5. Vasant Desai, Project Management, HPH, Mumbai. 6. Choudary S, Project Management, TMH, New Delhi. 7. Narendra Singh, Project Management and Control, HPH, Mumbai. 8. Poulighen L Y, Risk Analysis in Project Appraisal, John Hopkins Press, California. 9. Murdick R G and Deming D D, The Management of Capital Expenditures, McGraw Hill, New York. 10. DL Olson, Introduction to Information System Project Management, TMH, New Delhi. | |

SPECIALISATION GROUP- D: FINANCE GROUP

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| Paper Code and Name | PG63T406A: Behavioral Finance: |
| COURSE OUTCOMES (COs) | |
| After completing this paper, the students will be able to: | |
| CO 1 | Develop professionals integrating financial and psychical variables in stock market activities |

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| CO 2 | Develop models of monitoring psychological factors and minimising negative effect | |
| CO 3 | Conduct tests on investor behaviour and undertake surveys to incorporate the behavioural aspects if investing in policy making | |
| CO 4 | Generate management reports on real time bases on behavioural effects | |
| CO 5 | Device systems categorising investing class on behavioural aspects based on personal and other traits and integrate the same in corporate financial action | |
| PARTICULARS | | Teaching Hrs (Max. 64) |
| Unit 1: Rise of Rational Market Hypothesis: | | |
| Modern corporate finance, portfolio theory, CAPM, random walk theory and EMH; impact on Wall Street and Corporations; challenge of behaviouralists – deviation from rationality, possibility of beating the market, etc; emergence of behavioural finance – meaning and significance; foundations of rational finance | | 12 Hrs |
| Unit 2: Foundations of Behavioural Finance: | | |
| – Heuristics and Biases – Two Systems Approach; familiarity and related heuristics; biases, hyperbolic discounting; self-deception – overconfidence – forms and causes; success equation; Prospect Theory and Mental Accounting | | 10 Hrs |
| Unit 3: Foundations of Behaviour Finance : | | |
| EMH – theoretical foundations and challenges to EMH; emotional factors and social forces – theories of emotion; types and dimensions of emotion; social influence on investment and consumption; neuroscientific and evolutionary perspective – brain basics, Adaptive Market Hypothesis | | 12 Hrs |
| Unit 4: Behavioural Aspects of Investing : | | |
| Investor behavior – Behavioural Portfolio Theory – basic ingredients; market outcomes – size effect, seasonality, momentum and reversal; post-earnings announcement drift, equity premium puzzle, Behavioural Asset Pricing Model; Value Investing – central tenets, evidence, prospects and academic research on Value Investing | | 10 Hrs |
| Unit 5: Behavioural Corporate Finance: | | |
| Rational managers with irrational investor approach; valuation, capital budgeting, capital structure, dividend and mergers and acquisition; building a smart organization – challenges, accounting, financial planning, incentives, information sharing and group processes; other insights – noise and performance, stock as a complex adaptive system; animal spirits and Halo Effect | | 10 Hrs |
| Suggested Readings: | | |
| <ol style="list-style-type: none"> 1. Prasanna Chandra, Behavioural Finance, TMH, New Delhi. 2. Suchitra Singh and Shilpa Bahl, Behavioural Finance, Vikas Publications, New Delhi. 3. Lucy Ackert and Richard Deaves, Understanding Behavioural Finance, Cengage Learning, New Delhi. 4. M M Sulphrey, Behavioural Finance, PHI, New Delhi. 5. William Forbes, Behavioural Finance, Wiley India, New Delhi. 6. Shefrin, Hersh, A Behavioral Approach to Asset Pricing, Elsevier Academic Press. | | |

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| <p>7. Montier, James, Behavioural Finance- Insights into Irrational Minds and Markets, John Wiley and Sons, Ltd.</p> <p>8. Parag Parikh, Value Investing and Behavioural Finance, TMH, New Delhi.</p> <p>9. Edwin Burton and Sunit N Shah, Behavioural Finance, John Wiley, New Delhi.</p> <p>10. Kadir C Yalcin, Behavioural Finance, Lambert Academy Publications, New Delhi.</p> | |
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| Paper Code and Name | PG63T403B: Business Analysis and Valuation (Syllabus as outlined in Paper Code PG63T403A of Group C) |
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| Paper Code and Name | PG63T403C: Project Finance (Syllabus as outlined in Paper Code PG63T403A of Group C) |
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SPECIALISATION GROUP- E: BANKING AND FINANCE GROUP

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| Paper Code and Name | PG63T403A: Financial Management in Commercial Banks: | |
| COURSE OUTCOMES (COs) | | |
| After completing this paper, the students will be able to: | | |
| CO 1 | Develop professionals capable of managing effectively banking operations in India | |
| CO 2 | Design suitable system for overseeing banks | |
| CO 3 | Understand the financial management practices of commercial banks | |
| CO 4 | Implement ASM in any bank operated in India | |
| CO 5 | Devise effective measures to reduce the N | |
| PARTICULARS | | Teaching Hrs (Max. 64) |
| Unit 1: Introduction: | | |
| Introduction: Definition, nature and scope of financial management; role and functions of financial manager in banks; value of the banking firm, value maximization principle; hexagram of bank financial management; managing value and bank strategic planning; | | 12 Hrs |
| Unit-2; Bank Capital Structure and Financing | | |
| Technical feasibility, estimation of costs, demand analysis and - commercial viability; risk analysis, collaboration agreements; financial planning; estimation of fund requirements, sources of funds; loan syndication for the projects, tax considerations in project preparation and the legal aspects | | 10 Hrs |
| Unit 3: Asset-Liability Management in Banks | | |
| Role and objectives of ALM; faces of ALM – accounting and economic perspectives; determining and measuring interest rates and controlling a bank’s interest gap; net interest margin and its decomposition; effects of rate, volume and mix on net interest margin and revenue; interest sensitivity and gap management; building blocks of ALM. | | 12 Hrs |

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| Unit-4: Management of Bank Portfolio Risk | |
| Bank portfolio allocation and risk management; risk-return trade-off in banks; techniques of risk management; liquidity, interest rate and credit risks; concept of duration and managing bank's duration gap; derivative and bank's financial management. | 10 Hrs |
| Unit -5: Mergers and Acquisitions in Banks | |
| Mergers activity in banking, takeovers and restructuring activities; bank divestitures; acquisition process and RBI guidelines; hostile takeovers in banking sector; cost-benefit analysis of mergers in banking sector; valuation models; performance of bank mergers; mergers trends in banking sector in India. | 12 Hrs |
| Suggested Readings: | |
| <ol style="list-style-type: none"> 1. J F Sinkey, Commercial Banks Financial Management, MacMillan Publications, New Delhi. 2. Anju Patheja, Financial Management of Commercial Banks, South Asia Publications, New Delhi. 3. Roger Mason, Financial Management of Commercial Banks, John Wiley, Australia. 4. Warren Borham and Lamout, Financial Management of Commercial Banks Business and Economics, London. 5. Deventer and Corporation, Advanced Financial Risk Management, Wiley Publications, Singapore. 6. Jeff Madura, Financial Markets and Institutions, Cengage Publications, New Delhi. 7. Gerhad Hatler, Bank Investments and Funds Management, MacMillan, Delhi. 8. S N Maheswari, Management Accounting for Bankers, Sultan Chand & Sons, New Delhi. 9. I M Pandey, Financial Management, Vikas Publications, New Delhi. 10. Prasanna Chandra, Financial Management, TMH, New Delhi. | |

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| Paper Code and Name | PG63T403B: Business Analysis and Valuation (Syllabus as outlined in Paper Code PG63T403B of Group C) |
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| Paper Code and Name | PG63T403B: Project Finance (Syllabus as outlined in Paper Code PG63T403C of Group C) |
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